THE LANCASHIRE WILDLIFE TRUST

England & Wales · Charity number 229325

Details

Other names	LANCASHIRE NATURALISTS TRUST LIMITED, THE LANCASHIRE TRUST FOR NATURE CONSERVATION WITH GREATER MANCHESTER AND MERSEYSIDE LTD, THE WILDLIFE TRUST (LANCASHIRE, MANCHESTER, N MERSEYSIDE)
Status	Registered
Legal form	Charitable company
Company number	00731548
Registered	1964-04-09
Register	View on the Charity Commission register

Contact

Address	The Barn Berkeley Drive Bamber Bridge Preston PR5 6BY
Phone	01772324129
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Website	www.lancswt.org.uk

Activities

Objects: TO PROMOTE THE CONSERVATION OF NATURE FOR THE PURPOSES OF STUDY AND RESEARCH AND TO EDUCATE THE PUBLIC IN THE UNDERSTANDING AND APPRECIATION OF NATURE, THE AWARENESS OF ITS VALUE AND THE NEED FOR ITS CONSERVATION.

Activities: To promote the conservation of nature for purposes of study and research and to educate the public in the understanding and appreciation of nature, the awareness of its value and the need for conservation

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Classification

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

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£9,221,000	£10,012,000	£9,815,000	201
2024-03-31	£8,162,000	£9,232,000	£10,613,000	192
2023-03-31	£7,636,000	£8,704,000	£11,672,000	161
2022-03-31	£8,019,000	£8,104,000	£12,771,000	163
2021-03-31	£6,043,000	£5,436,000	£12,837,963	152

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Trustees

Name	Role	Appointed
Andrew James Meek		2025-12-19
Andrew Neil Brown		2026-02-09
Christopher Graham Davies		2023-10-21
Deborah Frances Shackleton		2018-10-07
Iqbal Hasan		2020-01-20
James Robert Stanley Stocker		2023-10-21
Jimmy Thompson		2023-10-21
Joan Margaret Hunter		2020-07-16
Lucie Ann Unsworth		2024-08-20
Nicholas Williams		2021-08-13
Paul Arthur Davies		2025-03-27
Professor Philip James		2018-10-07
Professor Sheila Pankhurst		2022-07-14
Richard Trevor Betts		2023-10-21
Sarie Mairs Slee		2024-08-20

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THE LANCASHIRE WILDLIFE TRUST

England & Wales - Charity number 229325

Accounts

The Wildlife Trust for
Lancashire
Manchester &
North Merseyside

Annual Report



1st April 2024 to 31st March 2025

The Lancashire Wildlife Trust Limited - Registered Company Number: 00731548 - Charity Number 229325

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Little egret
© Alan right

Cover photography: TV star and Championing Nature Ambassador Steve Backshall with young people at Wimbledon © Andrew Baker

Chair's Statement



LWT Chair Chris Davies

Give nature a chance and it can bounce back. It's a cheery thought when so many indicators point in the wrong direction. I was a member of the European Parliament's environment committee for more than 15 years and I remember when the goal of EU governments was to halt and reverse the decline in biodiversity by 2010. When that date approached with few signs of progress it was put back to 2020. Now it has been set at 2030. We are now outside the EU but Britain's record on maintaining biodiversity is one of the worst.

One of the objectives of The Lancashire Wildlife Trust Ltd (LWT) must surely be to provide hope for the future. We need to demonstrate, through the places we own or influence, that nature can recover and species can thrive. Sometimes we can just let nature get on with it. Other times we give a helping hand. The speed with which improvement can happen can exceed even the highest hopes of our expert staff.

During the past year the charity's trustees paid a visit to our 'carbon farm' near Winmarleigh Moss, southwest of Lancaster. The peatlands around have long since been drained to create farmland but in one place the Trust started, four years ago, to raise the water table to develop wetter farming techniques and work towards restoration of the bog. Five species of dragonfly were observed for the first time within a month of work commencing. At the time of our visit the lapwings and curlews seemed to signal their pleasure with the restored habitat.

The ambition is to achieve much much more, sometimes through land acquisition, sometimes through working in partnership with other landowners. We are developing a programme to promote the reintroduction of species lost to our region. Some may have wings or be so small that they will be best seen through a photographer's lens, but others may be larger, have four legs, fur and teeth.

Our finances are tight. Hopes that a new government would give greater financial priority to nature recovery do not look likely to be realised anytime soon. The support of our members and donors, both private and corporate, is absolutely vital.

To achieve our ambitions for nature we will have to keep exploring how to do more in different ways. LWT was created by volunteers, and, while its current work relies hugely on the commitment and enthusiasm of our professional staff, close on 1,000 people volunteer some of their time each month to support our work. Recruiting even more volunteers, listening to the advice of those who already give their time, and making better use of members with nature expertise, are actions I believe must be given even greater priority.

And when promoting nature recovery is fun too, what's not to like?

Chris Davies, Chair

Our Vision, Mission & Goals

Our Vision

That nature is recovering on a grand scale across Lancashire, Manchester and North Merseyside, and in our sea, and that everyone can enjoy our increasingly abundant wildlife.

Our Strategic goals

1 Nature is in recovery with abundant, diverse land and seascapes where people and nature thrive

2 People are better connected to nature in their lives and more are taking purposeful action for wildlife

3 LWT has the financial and human resources, systems and skills that it needs to improve our impact for nature's recovery

Ambition by 2030

30% of land and sea is in recovery

1 in 4 people taking action for nature

LWT will **be bigger, better and more joined up***

Our Mission

- To enable wildlife's recovery in our area by working in partnership with others to conserve, restore, create and connect habitats and to increase species abundance.
- To connect people with nature and help them to take action for nature, wherever they are.

Our National Goals:

1 Nature is in recovery with abundant, diverse wildlife and natural processes creating wilder land and seascapes where people and nature thrive.

2 People are taking action for nature and the climate, resulting in better decision making for the environment at both the local level and across the four nations of the UK.

3 Nature is playing a central and valued role in helping to address local and global problems.

These are the nationally agreed priorities with the partnership of The Wildlife Trusts (TWT)



Blackburn Council Asylum Case workers at The Witton Park Greenhouse Project

* **Bigger:** a larger organisation in terms of people, revenue and benefits for nature achieved.
Better: Able to measure, monitor and demonstrate improved performance with evidence.
More joined up: Working and sharing of knowledge and skills between teams, and across Trusts, and working in partnership with and through stakeholders to deliver goals externally.

Public Benefit Statement



Having fun at the Manchester Festival of Nature by Paul Heyes

LWT is one of 46 separate charities in The Wildlife Trusts federation. All trusts exist to promote the care and protection of the environment. The advancement of environmental protection and improvement is recognised as a charitable purpose, regarded universally as producing a clear public benefit.

LWT'S philosophy is based on the belief the natural world deserves conserving for its own sake and, since this is perceived to be a worthy aim of public policy, it is also a benefit to the public at large. However, the public benefits provided by the Wildlife Trusts go much further.

Our land management work on our own land, on others' land, and done by our contracts team, helps mitigate climate change by avoiding carbon release and sequestering carbon. Our work helps avoid downstream flooding, coastal erosion, enables climate adaptation, and cleans air and water.

Our nature reserves are open to the public, many have access on way-marked routes. Where there are any conflicts between management requirements and unfettered access, we try to keep any restrictions to a minimum. Information and interpretation is provided to visitors. Our education work is also recognised as a charitable activity in its own right.

Our information gathering and provision of expert advice and opinion to local authorities and others helps to ensure that planning decisions are made on a rational basis taking full account of the public benefit of wildlife. We can also exert influence through our substantial membership at local level, and nationally through our membership of the Royal Society of Wildlife Trusts.

It is also our belief that the involvement of many volunteers in our work provides an outlet for altruistic endeavour which is of special benefit to those involved as well as delivering benefits to the wider public.

Promoting the enjoyment of the natural world is an important part of what we do: contact with the natural world and the appreciation of wildlife and wild places provides great pleasure to many people and contributes towards wellbeing and health. Our nature reserves and activities are available to benefit everyone and we also actively work with people to improve their mental health. We are also working to improve our provision for diverse audiences and underserved communities wherever possible.

The Trustees have referred to the Charity Commission guidance on public benefit and our Constitution when reviewing key aims and objectives and planning future activities.

Sustainable Development Goals (SDG)

As an environmental protection and improvement charity, part of our core purpose is to advance the education of the public in the principles and practice of biodiversity conservation and sustainable development. "...development that meets the needs of the present without compromising the ability of future generations to meet their own needs' (Brundtland Commission).

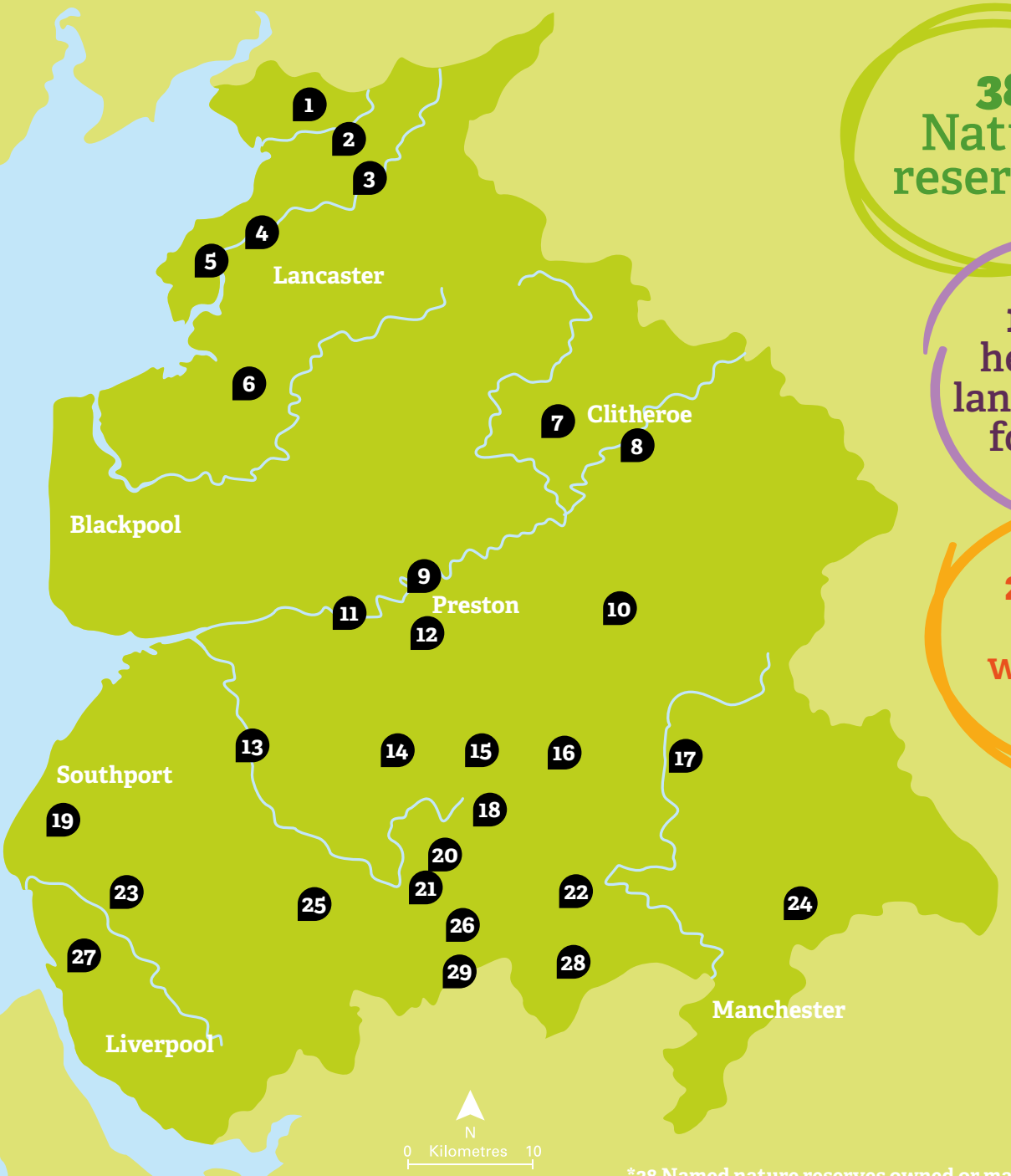
We are a local grass roots organisation that thinks globally and acts locally. In our work, and the work we undertake with others, we are actively working to creating a healthier more sustainable environment in Lancashire, Manchester and North Merseyside. Whilst acting locally, right is a short list of some of the ways that our work aligns with the United Nations international targets that all member states committed to.



GOALS	INTERNATIONAL TARGETS
15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	**15.1** Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements
	15.3 Combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world
	15.4 Ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development
	15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and protect and prevent the extinction of threatened species
	15.8 Introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species
	15.9 Integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts
14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development	**14.2** Sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans
	14.5 Conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information
3. Ensure healthy lives and promote well-being for all at all ages	**3.4** Reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being
4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	**4.7** Ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development
13. Take urgent action to combat climate change and its impacts	**13.2** Integrate climate change measures into national policies, strategies and planning
	13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning

Our Reserves

1 Warton Crag
2 Over Kellet Pond
3 Aughton Woods
4 Freeman's Pools
5 Heysham, Heysham Moss & Middleton
6 Winmarleigh Moss
7 Moor Piece
8 Salthill Quarry & Cross Hill Quarry
9 Brockholes, Boilton, Redscar & Tunbrook Woods
10 Foxhill Bank
11 Cop Lane
12 Willow Farm Wood
13 Mere Sands Wood
14 Freeman's Pasture
15 Dean Wood
16 Longworth Clough
17 Summerseat Island
18 Red Moss
19 Freshfield Dune Heath
20 Kirkless
21 Wigan Flashes
22 Cutacre
23 Lunt Meadows
24 Moston Fairway
25 Holiday Moss
26 Lightshaw Meadows
27 Seaforth Nature Reserve
28 Rindle Moss, Astley Moss, Cadishead & Little Woolden Moss
29 Highfield Moss



38 Nature reserves*

1,252.46 hectares of land managed for nature

23 nature reserves with public access

*38 Named nature reserves owned or managed by us some of which are continuous and are marked as one site on the map.

Our Key Impacts

13,049
Hectares of land improved/advised on for nature

57,841
people engaged with Trust activities

144
landowners supported/ advised

203
sites/greenspaces improved

53
partnerships led

148
partnerships supported

556
external groups supported

652
events delivered and attended

429
advocates supported
(e.g. teachers, champions, ambassadors, trustees, lead volunteers, group leaders)

550
people reporting improved health and wellbeing

397
schools/colleges /universities supported

647
people trained

42,029
volunteering hours

Certified Carbon Literate

68
staff Carbon literacy accredited

805
volunteers

Highlights

April to June

- The inaugural Irish Sea celebration day and event packed Marine Week
- The West Pennines More Nature Landscape Recovery Scheme team start work
- 5,500 people sign up for our 30 Days Wild campaign
- Over 4,000 attend the Manchester Festival of Nature

July to September

- 3,500 people enjoyed the Brockholes Summer fete
- Over 100 common tern chicks fledged at Seaforth
- Wetter farming and paludiculture funding secured to continue work to 2029
- Launch of the Lancashire Living Seas Wildlife Trail

October to December

- Greenhouses Project propagating and growing sphagnum moss for nearby moorland restoration
- 1,500 children in Greater Manchester connected with our educational programmes via our Inflexion-funded outreach project
- Fylde Sand Dunes project achieved "Outstanding" from North West in Bloom It's your Neighbourhood awards

January to March

- Completion of Lunt Learning centre.
- Successful completion of Typha trial in West Lancashire.
- Peatland restoration on a range of sites across Lancashire, Greater Manchester, North Merseyside and Cumbria


Curlew © Richard Steel/ 2020VISION


Common tern feeding at Seaforth © A.J.Critch Wildlife


Sand lizard © Alan Wright


Large heath © Andy Hankinson

Nature Recovery

Our nature recovery work in 2024-25 has been as exciting and impactful as ever...

Thanks to our Step up for Wildlife Appeal the six new rafts and the islands at Seaforth nature reserve enabled the common tern to bounce back after the devastating 2023 bird flu outbreak, with an estimated 120 fledglings from 109 common tern pairs.

We grew our herd of longhorn cattle to our highest ever number: 48, all of them now fitted with and trained on No Fence collars, providing much needed conservation grazing across all of our nature reserves for the first time. Lunt meadows is one reserve that benefits from these fantastic beasts. The reserve had more than 2,500 over-wintering teal and lapwing, a first record for harvest mouse, five species of bat and six wintering barn owls.

All three of our National Lottery-funded trainee reserve officers from Lunt have gone into employment in the nature sector, two within LWT. Otters made a comeback at both Mere Sands Wood and Scutchers Acres.

At Brockholes, funding from Highways England and Biffa enabled us to create and restore breeding wader habitat, manage reedbeds, reprofile nesting islands, install fencing to keep predators out, clear scrub and add a new tilting weir to enable us to more accurately manage water levels.



Conservation grazing is helping us to create habitats on nature reserve

The early impacts of this work are promising, with large numbers of lapwing immediately roosting on the islands, and evidence of successful lapwing, oystercatcher and little ringed plover breeding. In Boilton Woods we have planted Dutch elm resistant elm trees as a vital step in keeping our special population of the rare white letter hairstreak butterflies flourishing.

Meanwhile, funding from Mace enabled our peatland team to carry out 100ha of enhancement work across our Greater Manchester mossland reserves in preparation for the reintroduction of the white faced darter dragonfly.

The team completed another survey season of the reintroduced large heath butterfly populations at Winmarleigh Moss and Astley Moss to show both populations (and their mother site at Heysham Moss) doing well.

We have now put 424ha of upland Lancashire on the long path towards restoration: protecting peat soils from further erosion, making the land more resilient to wildfires, drought and flooding, securing the carbon in the soils and improving the biodiversity of the land.



Planting sphagnum moss

Across the West Pennine Moors the team has installed over 4,000 different ditch blocks, created 5.5 km of surface bunding, reprofiled 1.5 km of eroding edges and planted 182,000 sphagnum moss plug plants. More than 60,000 of these plants were planted with the help of volunteers. In future, bog plants will be grown and supplied by our Witton Country Park Greenhouse Project.

The last year saw the completion of our Round One Nature for Climate Peatland Grant Scheme (NCPGS) funding restoration of 200ha of degraded lowland raised bog across 14 sites in the North of England: securing an estimated 46,457 tons of CO^2e. We are now starting on a further 417 hectares across 16 sites in round three, including Darwen Moor, Red Moss in Greater Manchester and Colliers Mosses in Merseyside.

This will secure an estimated 90,000 tonnes of CO^2e by 2050 - the equivalent of taking 22,000 cars off the road for a whole year. Partnership working is key to successful delivery at scale for nature recovery, and the NPCGS work has enabled us to forge new partnerships with land owners such as National Trust (at Rufford and Dunham Massey), the Church of England, Mersey Forest and Lords Hall Estate in the West Pennines.


Restoration work at Astley Moss

Over 2024/5 our activity to promote alternative management of lowland agricultural peat soils (paludiculture, or wetter farming) really took off. We brought in £600,000, starting three new projects and extending two existing ones. This includes our Winmarleigh Moss Carbon Farm, Rindle Moss food crop trials and two trials of farming typha (reedmace heads) to provide material for sustainable plant-based textiles.

These works allow us to forge exciting partnerships with farmers and businesses, test innovative technologies, such as using drones for sowing crops, and make links with international partners and academics across Europe.

We really are leading the way internationally on developing a range of new generation best practices and land uses to spearhead the establishment of wetter farming practice and markets for farmers. Through the GM Wetlands Land Manager group we continue to deliver a varied programme of training, demonstration visits and workshops for local farmers, focussing on water quality, natural flood management, farmland birds, wetland linkages and ponds.

We are now one of the only charities in the country to be hosting two of the government's flagship pioneer Landscape Recovery Schemes. This year we completed the first year of West Pennine More Nature, which aims to rejuvenate 7,000ha (27 square miles) of the West Pennine Moors, including approximately 2,000ha of blanket bog and encompassing areas around landmarks like Darwen Tower, Winter Hill, and Rivington Pike.

The team have made great inroads on the mammoth task of bringing together stakeholders including 26 farms, 12 landowners, four councils, plus government agencies, charities, residents and visitors to develop a long-term plan for how to care for this place so that it can provide us with a series of ecosystem service benefits: more wildlife, clean drinking water, carbon storage, sustainable farming businesses, and a place where people can spend time enjoying the great outdoors and improving health and wellbeing.

Meanwhile, the Wigan Greenheart Landscape Recovery Scheme came close to submitting its management and funding plans across 1500ha of this nature-rich ex-mining landscape. And we held the Flashes Festival of Nature, two Heritage open day tours, a number of community Talking Shops, and took part in the Wigan Youth Climate summit among others.


Guests at the launch of the learning centre at Lunt

Our Wet Willow Wildlife Species Survival Fund project, in partnership with The Conservation Volunteers, completed its first year delivering willow-tit friendly habitat improvements and creation to create better habitat networks benefiting multiple species across 193 ha in Bolton, 119 ha in Trafford and Mersey Gateway. 78 volunteers were involved in the LWT-led habitat works, and 58 people were trained in willow tit surveying and ran events such as Helleborine Hunts. In total, the project's events and workshops reached nearly 400 people in Bolton, increasing their awareness and connection with nature.

The award-winning Fylde Sand Dunes project continued its programme of community engagement and habitat protection including Beach Schools (33 sessions delivered to 1,287 students), guided walks, the volunteer and corporate work party programme and special events such as the hugely successful inaugural Irish Sea Day connecting with other Wildlife Trusts from the Irish Sea Network.

At the Christmas Tree event, we planted 2,000 Christmas trees, over 1km of coastline from St Anne's Pier, with the help of 483 volunteers from the local community, 18 different businesses and four schools/ colleges) which helps to prevent erosion of the Dunes habitat.

We were supported to develop a bespoke Beach School programme for delivery to Blue Influencers by the Ernest Cook Trust.

Fylde Sand Dunes Achieved "Outstanding" in the It's Your Neighbourhood category of the North West In Bloom awards for the eighth consecutive year. A record 82 sand lizards were recorded on the dunes – the highest number since release in 2018. And we continue to lead engagement with coastal communities across 10 sites in Lancashire and Merseyside through Our Future Coast, looking at community readiness for sea level rise, and the poitential for nature-based solutions to reduce the impacts of coastal erosion and flooding.

More than 1,800 people from Formby, Fleetwood and Fylde have taken part so far, with a further 600 conversations at other coastal locations through "Hello Coast". We have installed community-co-designed hand-crafted sediment trapping devices at Hest Bank and Bese grids at Bolton-le-Sands. We have also led farmer workshops in the Pilling area and recruited a Saltmarsh officer for the project to start investigating the feasibility of saltmarsh site restoration at Cockerham Marsh and Lytham.

"Thank you to everyone on the LWT team for looking after nature in our little part of the world, I can't think of anything more valuable"

Sam Worthington, Worthington Sharpe, Local Business Member

We continue to influence and advocate in important and powerful ways: playing central roles in all three Local Nature Recovery Strategies in our region (Lancashire, Liverpool City region and Greater Manchester) We have influenced the Advisory Boards of IUCN Peatland Code and Wilder Carbon to drive forward Green Finance mechanisms for lowland peat, as well as DEFRA's Lowland Peat Task Force and the Great North bog partnership.

July 4th saw a UK General Election and high turnover in our 46 MPs, with many new, and others representing altered or new constituencies. We began the process of forging new relationships, setting up meetings with MPs across the patch, with our CEO meeting both our elected Metro Mayors.

We strongly welcome the news that Rimrose Valley has been saved from the A5036 Port of Liverpool access scheme, and we continue to engage productively with all the major providers of linear energy and transport infrastructure through Green Northern Connections: looking at how their assets can promote nature connectivity rather than destroy it.

We continue to engage with a number of other major infrastructure and development schemes to safeguard wildlife and reduce impact including Mersey Tidal, the onshoring of powerlines from the Morgan and Morecambe Offshore Windfarm underneath the Fylde Sand dunes, planned windfarms in the West Pennines, major housing development proposed adjacent to our Longworth Clough nature reserve, and major engineering works proposed upstream of Belmont on the West Pennine Moors SSSI.



Cllr Richard Silvester, Tom Burditt and Edward Bailey outside the cafe at Queens Park in Bolton

"As a volunteer for LWT I gather wildlife records, this whilst gathering all those positive thoughts on what the LWT has done to for Chat Moss (and beyond). It's Wildlife and me..."

Dave Steel, LWT Volunteer



Dragonfly over still waters at Rimrose Valley Park by John Hegarty

People Engagement

> **The importance of restoring areas of lowland peat is critical to carbon capture and restoring nature. Working with LWT at Manor House Farm has been a pleasure, I've learnt so much and seeing the transformational change has been energizing**
>
> Justin Matthews, Lead Ranger at National Trust

Our people engagement work continues to with flourish with a steady increase of people with whom we directly engage with, and people or groups that we empower to go on to do great things for nature. We have directly supported 57,841 people through our engagement activities and we have supported 397 schools and colleges, 556 community groups, led 53 partnerships and supported a further 148 partnerships – a staggering reach in terms of the ripple effect to empower others to take action we will have created.

Nature and Wellbeing has expanded to become our Community Engagement team in recognition that place-based and whole-population approaches benefit the wider community not just those experiencing poor wellbeing. Despite no major funder work has continued with contracts, commissions, charging for wild wellbeing days, as well as grant-funded activity.

While this mix of income sees a more sustainable approach, administration of this way of working has grown substantially. Contracts with NHS Trusts alongside health and employment sector organisations and partnerships recognise the value that nature-based activity can have for wellbeing, developing life skills and confidence, and improved employability.

Funding through UK Shared Prosperity Fund helps a number of programmes that directly support this in both Lancashire and Greater Manchester with 550 people benefitting from their participation.

In the West Pennine Moors the team carried out community conversations through a commission with Natural England to help identify priorities for action and groups keen to drive forward change. This work has given a great starting point for the community engagement work as part of the Landscape Recovery Scheme.

We have seen our collaborations with cultural, creative and arts organisations strengthen with proven experience of how art can be an influence, improve a setting, provide an inspiration and embolden an experience. This work will maximise the opportunity for deepening connections with nature, attracting new audiences, bring people together and can help us to advocate and challenge society to think differently about nature recovery.

Our role as part of the Down To Earth consortium, a Creative People and Places partnership funded by Arts Council England, is an example of how we can bring art and nature perspectives together to create places that can celebrate and enjoy both nature and creativity.

The Bay, our partnership with Lancashire and South Cumbria NHS Foundation Trust, Eden Project and Cumbria Wildlife Trust has continued thanks to supporters, donations and a variety of grants. The partnership continues to gain recognition for its work to support wellbeing through nature-based activities. The team delivering engagement activities to promote our Living Seas and the Blue Influencers, funded through Ernest Cook Trust, are enabling action led by young people along our coastline.



Volunteers at Cutacre by Lydia German

The Witton Park Greenhouse project similarly is continuing with an increase in contracts, donations and charged activity which demonstrates the value placed on the resource and staff locally. Other projects are following this model, for example the Chai Centre garden is becoming a valued asset within the community.

This last year we have reviewed our priorities and we are now more focussed on ensuring staff are trained and supported, with volunteers experiencing a consistent and high standard of opportunities. Our move to the new Assemble database has proved more challenging than hoped, however both staff and volunteers are now appreciating the benefits and the improved communications. Our data will be more accurate, up to date and accessible. At the end of March 2025, we had 805 active volunteers registering their time which accumulated to 42,029 hours. Our Supporters' Day was one of the best to date at a new location, Darwen Aldridge Community Academy, in the heart of the West Pennine Moors.

Promoting ways for people to take Action for Nature has gone well with a huge interest from schools, colleges and youth groups at events where our Communications Officer has seen a lot of people enthused to take action. Collating actions after events though has proved more challenging and our use of the interactive map needs a review to ensure good take up.



Our education team gets children really close to nature by Paul Heyes

Critically to reach our 1 in 4 ambitions we recognise the importance of empowering others to take action for nature. Greater Manchester Environment Trust's Green Spaces Fund, which is hosted by us, is a great example of this. As a consortium with Groundwork Greater Manchester and others we employ a Green Space Fund Advisor.

They target those groups within neighbourhoods that are deprived of nature to listen to their ideas and concerns and support them to create a project that they can apply to the fund to deliver. Lancashire Environment Fund, for which we are also the managing partner, has been excelling at support to groups with additional work this year to signpost people to other funding sources that has strengthened the projects potential.

Our Nature Works team have been providing great examples of how we can produce advice and support to enable a school or a group to take forward ideas that they will continue to use. The team have made improvements to 119 school grounds and other community spaces, and is able to offer advice and costings, and to make recommendations on the funding which could support this work.

The team have a brochure of designs indicating features that could benefit nature, climate and of course people. A link with the RHS's National Education Nature Parks is supporting this work alongside direct requests.

Our Education work has done extremely well despite some challenging conditions and a boost in activity in Bolton has been provided through a partnership with Inflexion . The team have worked hard to make education sessions at Brockholes, Mere Sands Wood and the Hive in Bolton a huge success and we are looking forward to expanding our education offer to Queens Park in Bolton and Lunt Meadows as well as supporting our community engagement and nature recovery work particularly in the West Pennine Moors.

Our Forest School training is beginning to increase again with groups keen to make the most of more basic training which will support groups new to nature to have the confidence to explore their local green spaces.

"Our Nature Works team have been excelling as great examples of how we can produce advice and support to enable a school or a group to take forward ideas that they will continue to use."

Getting children out into nature has benefits for the whole family by Paul Heyes

Youth Council

LWT is proud that we are one of a few Wildlife Trusts with an active and passionate Youth Council.

LWT recognises the importance of getting young people involved in the business and policies of the charity and the Youth Council has been the "face" of the Trust at many events over the past year.

There is much more Trust officers can do to involve our passionate young people and if anyone needs to get a sense of their passion they should listen into the buzzing WhatsApp group. This is a place for sharing news, ideas, videos, photographs and friendships that have grown since they formed in March 2024.

Tammy and Naeha joined officers and volunteers in the Restore Nature Now march in London in June, and reported back that they were part of a 60,000 gathering of all ages demanding that nature is lifted up the political agenda. And they are also part of a huge movement for wildlife.

In July Euan Norman became our first Youth Council Assistant Officer with Lauren Fairfax being voted by members to be chair. The Youth Council received £10,000 from the Step Up for Wildlife appeal.

A busy autumn saw a visit from Roshni from RSPB and Manchester Festival of Nature and Euan, Lilia and Lois heading to the Green Party Conference. Tammy attended an Apple Day event at Heaton Park.

At the LWT Supporters Day, Lauren, Tammy and Monty launched their Youth Manifesto and the Gull Campaign, focussing on "less loved" species. Members also attended the Youth Climate Conference in Blackpool. Euan attended the Communicate Conference, a national event for environmental communicators in Manchester. Tammy and Amy took part in Carbon Literacy training at the LWT full staff meeting and reported back to the council.

The Youth Council all have LWT emails, making communication with Trust officers easier.

This year members have attended Myerscough College Careers Fair, Nature Connections event at Heaton Park and a Marine Week event at Blackpool Sixth Form College. Other guests at Youth Council meetings have included John Loder, Molly Toal, Jenny Benion, Lydia German and Matt McMullan and officers are always welcome to discuss projects and reserves.

The Youth Council has a busy diary of events to consider and do an amazing job while juggling university and work.

"Working with LWT is the best thing I've ever brought into my business and the inspiration of the trust team flows into our business to do better and to do good"

Simon Owen,
Standby Productions



The Youth Council at Manchester Festival of Nature by Paul Heyes



Council member Tammy litter-picking in the Tawd Valley

Resilience



Great crested grebe are a highlight of Wigan Flashes by Peter Smith



Gorse Covert School and Birchwood CoE Primary School at the launch of Risley, Holcroft and Chat Moss NNR by Alan Wright

Future Outlook

A huge thank you to all those who have supported us during 2024/5, to partners and funders, donors and volunteers, including to all those people and businesses who supported our biggest ever appeal: Step Up for Wildlife.

Two of the most influential staff members in our Trust's history, with over 70 years of combined experience at LWT, retired this year: Mick Weston (Director of Development) and Tim Mitcham (Director of Conservation). The Trust is grateful for their loyalty, tirelessness and vision over many decades. Whilst they shall be missed, we welcomed our new Director of Nature Recovery Dr Rachael Antwis to lead our nature recovery strategy, and teams, into the future.

You wait a lifetime for a National Nature Reserve in Greater Manchester and then two come along at once...following the recent declaration of The Flashes of Wigan and Leigh National Nature Reserve, in 2025 our restored peatlands at Little Woolden Moss, and Astley Moss, become the centrepiece of a new National Nature Reserve for Chat Moss – alongside Risley and Holcroft Mosses, part of the "King's Series".

This is a magnificent achievement for the Trust after two decades of campaigning, management, species reintroductions and ground-breaking restoration work.

It's a paradise for wildlife just a few miles from Salford and Warrington. Our peatland teams have never been more dynamic: with major restoration underway on the West Pennine Moors, and "wetter farming" trials in partnership with local farmers and landowners scaling up across the peat-soiled lowlands of Greater Manchester and West Lancashire.

Speaking of Wigan, this year the Flashes look set to become one of the very first Landscape Recovery Schemes in the country to move into a delivery phase: a government flagship scheme that we are delivering for and with Wigan Council and Forestry Commission. If successful it would see a business plan for 20 years over 1500ha of land, blending public money with private finance, and seeing a range of public benefits including natural flood prevention for surrounding residents.

2025 sees the end of our major Lunt Meadows National Lottery Heritage Funded project in Sefton, Merseyside; leaving its legacy of a truly incredible nature reserve, a great place to get up close to wildlife, with an education centre and programme, and upgraded visitor facilities including plans for a new cafe. Our reserve now sits at the centre of a growing area of land set aside for nature recovery, and we'll be working closely with our new neighbours the National Trust, as well as with the Environment Agency, Forestry England and the Halsall estate.

In 2025 we are investing to improve both the visitor facilities/infrastructure and nature reserve condition at Mere Sands Wood and Brockholes.

As Lunt ends, so our National Lottery Heritage Funded Red Squirrel Recovery Network project begins – featuring a large and diverse range of partners and hoping to make major breakthroughs in the long-term fight for our beloved red squirrels.

Championing Nature, a 7-year programme supported by the All England Lawn Tennis Club ("Wimbledon") and Emirates starts in 2025 in Wythenshawe. This will transform the lives of the people living in this part of South Manchester, engaging them with their local greenspaces and creating new ones.

Other important partners in our educational work are National Grid and Inflexion, allowing us to continue our large-scale engagement with schools on our nature reserves in summer and going into local communities in quieter months.

We are looking to scale up our volunteer, wellbeing, and wild plant growing work at Witton Country Park Greenhouses in Blackburn with a new vision, business plan and fundraising plan; and to consolidate our nature and wellbeing delivery across East Lancashire, GM (esp. Bolton and Bury), South Lancashire and Morecambe Bay. We are looking to step up our volunteering diversity and improve our training offer for current and new volunteers.

We continue to work with businesses, donors and supporters to raise vital funds for our work. We are making some breakthroughs with the development of our "Green Finance" products (see next section); but there have never been more or better ways to support the Trust – whether it is through corporate memberships, funding projects, wild welly workouts for employee groups or our "adopt a species" gift packs.

Green Finance Initiatives

From the international COP nature summit to UK government and corporate boardrooms there has been much talk of “Green Finance” in recent years: this is a new way of thinking about the natural environment as something that underpins economic growth, and as such has a financial value that can attract investment.

From a Wildlife Trust perspective this is an exciting opportunity, and we must ensure that any Green Finance “product” that we sell is genuinely delivering measurable, auditable uplifts for biodiversity or carbon sequestration/emissions reductions. It must fit with our management and nature recovery plans, and help create new habitat for wildlife.

As we start the 2025/6 financial year, we are now ready to launch our first Green Finance products. Our first habitat bank selling Biodiversity Net Gain (BNG) units to developers, housing, and infrastructure providers is now registered at Cutacre (Tyldesley). This will fund not just the restoration of new meadows and hedgerows, but ongoing management and monitoring too.

We also have our first carbon bank at Turf Nest farm, a silage field adjacent to our Astley Moss nature reserve that will eventually form a part of the new Risley, Holcroft and Chat Moss National Nature Reserve.

Here, our work to raise water tables, rewet degrading peat, and restore lowland blanket bog formation will be good for wildlife but also will prevent measurable amounts of carbon dioxide release. This restoration will be funded through purchasers of a **voluntary carbon market scheme called Wilder Carbon**.

We are continuing to explore new opportunities with a range of private and public landowners. We have received money from Aviva to look for locations to create and restore precious Celtic Rainforest in our uplands and we will have more BNG and carbon units for sale once the Wigan Greenheart Landscape Recovery scheme gets accepted by DEFRA and moves into delivery.

If your organisation has set net zero targets around greenhouse gas (GHG) emissions it’s likely you’ll need to ‘offset’ your essential emissions, having taken actions to reduce your impact.

Most existing GHG offset products are internationally based, however our regionally based new initiatives are now an opportunity to localise carbon products in the UK and benefit wildlife at the same time.

If you work in construction, Biodiversity Net Gain (BNG) should be familiar. If you’re looking for a partner, we’re subject matter experts and have extensive experience of supporting clients to deliver BNG commitments successfully.

Ring us on
01772 324129 or email
info@lancswt.org.uk
for a conversation about how we can help you meet your environmental targets.



Volunteers hedgelaying at Cutacre by Lydia German

“In a time when funding is ever tighter, and we are all having to do more with less, being part of a consortium with like-minded individuals and organisations, like LWT, really helps. It’s that old line of being greater than the sum of our parts”

Dr Rachel Webster Senior Curator Natural Sciences and Curator of Botany, Manchester Museum



Little Woolden Moss by A.J.Critch Wildlife

Our Visitor Centres

Our visitor centres and cafés continue to play a vital role as the beating heart of Lancashire Wildlife Trust's public engagement work. These spaces are not only places to enjoy a coffee or pick up a gift, but gateways into the natural world, helping people build stronger, lasting connections to nature and to each other.

Our visitor centres and cafés at Brockholes, Mere Sands Wood, Queen's Park and Moss Bank Park have welcomed tens of thousands of visitors over the past year. Whether people are popping in after a walk, attending a wildlife talk, or enjoying one of our seasonal events, these locations offer accessible and welcoming environments that bring nature closer to home. They are often the first step on someone's journey with wildlife and play a key role in growing the community of people who care for nature right here in the North West.

Importantly, our commercial sites also support local people's wellbeing. We know from national research and our own visitor surveys that green spaces and wildlife experiences help reduce stress, improve mood and promote physical activity.

By offering calming places to explore nature, whether through walking trails, wildlife watching, or simply enjoying the view with a cup of tea, we want to make a real impact on public health, particularly for those living in more urban areas such as Bolton.



Mere Sands Wood's visitor centre has been booming since the refurb

In 2025-26, we want to build on this success, and we are excited and hopeful that our brand new Learning Centre at Lunt Meadows will really thrive in its first year open to the public. We are exploring new ways to evolve our offer, making sure our spaces are as inclusive and inspiring as possible.

This means improving interpretation and signage to tell the story of the landscapes and species and developing new ways for visitors to engage with our work, whether through volunteering, membership, or supporting an appeal.

We are also investing in training and tools to empower our staff and volunteers to become confident ambassadors for nature, ready to answer questions, guide experiences, and inspire action.

At the heart of this is a commitment to putting the visitor at the centre of everything we do. We want people to leave our sites not only inspired and uplifted, but with a deeper understanding of how they can help protect wildlife and the environment on their doorsteps.


Celebrating Christmas at Brockholes

As we look to the future, we see our visitor centres as a crucial touch point in delivering our strategic goal of 1 in 4 people taking action for nature. They are where our values come to life, in conversations over the counter, on guided walks, and through the stories we share with every leaflet, exhibit, and cuppa served.

They are also increasingly important contributors to our income, helping to support the wider work of the Trust through their operation as LWEL (Lancashire Wildlife Enterprises Ltd, our trading subsidiary).

Ultimately, we want everyone who steps into a Lancashire Wildlife Trust visitor centre or café to feel part of something bigger: a movement for nature's recovery in Lancashire, Manchester and North Merseyside.

"I'm hoping to see another piece of the jigsaw puzzle slot into place at Manor House Farm, where nature is thriving and part of a wider community of nature havens in the region. Long term I want to work with LWT to fine-tune these changes and do the absolute best we can for nature and wildlife"

Justin Matthews, Lead Ranger at National Trust

Environmental Performance

The Trust has long recognised the inter-dependency between nature and climate and the value that nature based solutions can have to mitigate and adapt to climate change.

One of our goals is to work more closely with businesses to help them become both nature and carbon positive. Work to date has seen a number of businesses work with us to deliver Corporate Social Responsibility, align to UN Sustainability Goals, and to achieve positive nature benefits close to where they are based. We have also worked with companies to fund carbon compensation and are working closely with academics to create a product that can robustly demonstrate carbon offsetting.

However, we also recognise that if we are talking to companies about reducing carbon, we need to be Carbon Literate and making positive steps to becoming carbon neutral ourselves.

To reduce climate change and create healthy ecosystems, LWT is committed to identifying, managing, mitigating and reporting on our own climate and nature related impacts during our activities.

Whilst in the first stages of assessing our impact, further work will be conducted over the next five years in line with initiatives led by RSWT to understand and improve our reporting metrics and processes. To help identify and address any gaps in line with the recommendations from the Taskforce on Climate-related Financial Disclosures (TCFD) and the Taskforce on Nature-related Financial Disclosures (TNFD).

Alongside this we have been working with young people to give them the opportunity to have a say in our work, get involved in our activities, and become strong advocates for nature. We have now been running a Youth Council for 3 years. It's members are passionate advocates for both nature and climate.



Local businesses on a tour of Lunt Meadows by Alan Wright



LWT team at Queens Park cafe

There is clearly a huge climate anxiety felt across our Youth Council members and a recognition that nature can play an important role in tackling the climate crisis.

The Youth Council are actively involved in our Carbon Club - a group of staff who are taking action across our organisation to investigate ways in which we can reduce our Carbon Footprint. Both the Youth Council and the Carbon Club were keen that the Trust becomes a Carbon Literate organisation and have campaigned to ensure all staff receive Carbon Literacy training.

Thanks go to DWF Foundation for the funds that have given us the ability to become Carbon Literate. We used the whole of our Full Staff Meeting to run Carbon Literacy Training. The training attracted 127 staff to give us the best attendance since Covid. The training was delivered by 4 members of the Carbon Club and we had 3 members of our Youth Council in attendance as well as a number of our trustees.

Everyone found the training extremely emotive with some fantastic discussions about what we can do both as individuals and as an organisation. Our CEO summed up the day by saying how immensely proud he was to see how the training was creating some top priorities for LWT to embed and to achieve organisation change.

Sixty eight staff are now certificated and this gives us the ability to become an accredited Carbon Literate organisation (at least one third of staff need certification to achieve this).

Our Systems

Equality, Diversity & Inclusion (EDI)

Neither the composition of LWT's employees nor its volunteers adequately reflects the ethnic diversity of our area. However, LWT is taking more proactive steps to embed EDI into all activity, and its leadership are taking an active role in the EDI Community of Practise across the Wildlife Trusts. Our most diverse Youth Council yet has been recruited with 3 members taking an interest in how to influence EDI across the organisation. Job applications are coming from a more diverse range of applicants.

Recognition of the importance of Entry Level Officers with templates and guidance produced to ensure consistency. Annual data is submitted by staff to measure workforce diversity. Key areas to address concern ethnic minority representation and young people employed with LWT and this has led to establishing alternative pathways to employment, and the need to develop more partnerships with groups under-represented by our workforce.

"Every business should be collaborating with a NGO. LWT are well set up with a very motivated team who are working towards creating a better world for animals and people. The Webinar Vet has loved working and learning from them!"

Anthony Chadwick, Webinar vet



Our events will help to get many communities across the North West interested in nature by Alan Wright

Staff are actively asking questions and providing more feedback to ensure priorities address their issues and concerns. More projects and events are targeting different audiences to ensure there is the opportunity for everyone to have contact with nature. Staff are sharing best practise and attending training to support ways to improve EDI.

Staff attended the Access for All Outdoor Conference and audits have now been undertaken at Brockholes, Lunt, Mere Sands Wood, Foxhill Bank and Heysham Nature Reserve. Some actions have already been put into place for example at Heysham an accessible path has been constructed with funding through EDF Energy.

Videos have been produced indicating how to get to Brockholes and there will be a future one for Mere Sands Wood. The Right to Roam project for Darwen Moor will help promote countryside access and the need to improve diversity within those visiting our landscapes.

Maintenance

The Facilities team has experienced significant change this year, which provided an opportunity to reset our approach and link the department more closely with the commercial team to manage our facilities. This move has enabled us to implement best practice and standardised procedures that have been trialled successfully within the Lancashire Wildlife Enterprises Limited (LWEL) over the past five years, supported by our growing relationship with HMP Kirkham volunteer and staff placements.

The team focused heavily on a comprehensive fire compliance audit. To ensure our buildings meet fire safety regulations and insurance requirements.

To improve efficiency, we have introduced a new compliance software across our sites. This software enables a "responsible person" at each location to handle routine checks, significantly reducing the need for facilities staff to travel between sites, allowing staff to focus more time on critical maintenance tasks.

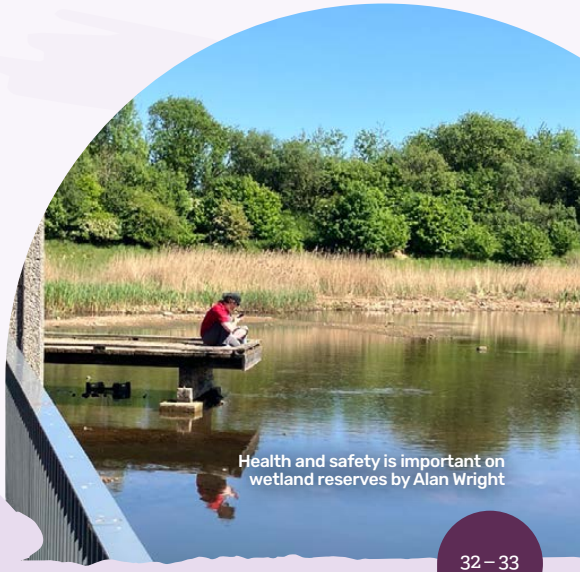
"Thanks to the incredible dedication of the Lancashire Wildlife Trust, the garden at the Chai Centre has been beautifully revitalized - bringing colour, life, and a sense of peace to the space. This transformation simply wouldn't have been possible without the time, passion, and commitment of the Trust's staff and volunteers"

Hasan Sidat, Senior Operational Manager for the Community Roots & HARRI

Health & Safety

Our dedicated SHE Committee actively monitor Safety, Health & Environmental reports and processes to ensure the safety of our sites and activities. Having consolidated compliance under one system, the group continues to review functionality to ensure best practice is maintained across LWT.

We have seen an encouraging reduction in the number of Accidents and Incidents as staff and volunteers continue to report Safety Observations and Near Miss reports, before they develop into accidents or incidents, enabling LWT to take a proactive approach to health and safety.



Health and safety is important on wetland reserves by Alan Wright

Principal risks & uncertainties

The Trustees are responsible for ensuring that there are effective and adequate risk management and internal control systems in place to manage the strategic and operational risks the Charity could be exposed to. LWT has a documented Risk Management Procedure ensuring a risk register is updated and reviewed regularly by the Senior Management Team.

They discuss any principal or emerging risks and how to manage them. Oversight of key risks is shared with appropriate subcommittees/committee groups and reported to Trustees.

The Risk and Governance committee continues to meet quarterly to oversee the process. Key risks include:

RISK	MITIGATION
Continued decline in public sector funding sources	LWT is working with RSWT on national advocacy and continues to develop more diversified income streams e.g. Biodiversity Net Gain, Carbon Credits and Nature Based Solutions.
Cashflow issues	LWT has an unrestricted financial reserve policy, which is reviewed monthly to ensure sufficient reserves are held to fund cash flow requirements. Cash is reviewed daily to monitor key movements. Cashflow planning supports financial resilience and monthly forecasting.
Climate change undermines habitat management basis	Identification of susceptible habitats, significant impact likely on some sites. Focus on habitat management and future proofing where investment is available. Manage habitats on a landscape scale where possible and be ready to respond to issues arising, e.g. fires. reduced rainfall/drought means loss of peatlands or where storms have damaged paths.
Loss of environmental funds / wildlife subsidies / grants	Maintain good relationships with key funders and continue to identify alternative sources of income and diversify income streams. Developing opportunities via ELMS, Biodiversity Net Gain and Carbon funding.
Damaging new legislation or policies for land management	Work with The Wildlife Trust movement and other Trusts to monitor, influence, campaign and lobby.



Red squirrel by Peter Smith

“In a time where our wildlife has never been in more danger, the varying and unique stories that come to us from LWT are the dose of positivity that our readers thoroughly enjoy. Our relationship with Alan and the LWT goes back many years and we genuinely treasure it and hope to continue for many years to come”

Natalie Christopher, Managing Director, Lancashire and NW Magazine



Structure, Governance and Management

The Charity is governed by the Articles and Memorandum of Association for the incorporated company which instructs the Trustees to act to promote the objects of the Charity for public benefit.

The Trustees hold ultimate responsibility and authority for the charity and work collectively as "Council/Board" in the governance of the charity. Council consists of up to 30 Trustees. Trustees are elected at the Annual General Meeting in accordance with the Memorandum and Articles of Association. Trustees can also be co-opted by Council and serve until the next Annual General Meeting and then stand for election.

Trustees have a recruitment and retirement policy, all Trustees must now stand for re-election every three years and have limited terms in office as Trustees, serving a maximum of nine years, except in exceptional circumstances that best serve the interests of LWT.

The policy has helped Council to increase skills and diversity within the group. In line with the policy, two co-opted Trustees were elected and two Trustees retired at the AGM in November 2024. All Trustees are volunteers and members, who have access to a Trustee Team site and easy access to Charity Commission guidance.

The Trustees are Trustees of the Charity (according to charity regulations) and serve as the directors of the Company for the purpose of the Companies Act and are the officers of the Company.

The Trustees are responsible for all policymaking, budgetary decisions and strategic leadership. The Chief Executive Officer, appointed by Trustees, manages the day-to-day operations of the Trust, including management of staff. In addition to Council meetings, the Charity has established the following advisory groups and committees:

- **Nominations Committee**
- **Finance Committee**
- **Human Resources Committee**
- **Risk & Governance Committee**
- **Nature Recovery Committee**
- **Safety, Health and Environment Committee**
- **Safeguarding Committee**
- **Engagement & Empowerment Committee**
- **Development and Income Generation**

Other groups/task and finish groups are commissioned as required by the Trustees and Senior Management team.

Related parties

The Charity is a member of the Wildlife Trusts Partnership (registered as the Royal Society of Wildlife Trusts, registered charity number 207238), which acts as an umbrella body carrying out lobbying and public relations on behalf of all 47 Wildlife Trusts across the country. Partners have the use of the Wildlife Trusts' logo and benefit from the resources, best practice and speciality experience of other member trusts. Membership gives the Charity a national voice and profile, as well as respectability by association for those unfamiliar with our work.

The Charity is a member of Lancashire Environmental Fund Limited ("LEF") with the power to appoint one Trustee to the Board. Full details of transactions with LEF are given in note 20 to the financial statements.

The Charity is a member of Greater Manchester Environment Trust ("GMET") with the power to appoint one Trustee to the Board. Full details of transactions with GMET are given in note 20 to the financial statements.

Reference and Administrative Details

The Lancashire Wildlife Trust Limited is a company limited by guarantee and a registered Charity. Registered with the Charity Commission in England and Wales with the number 229325. Registered office: The Barn, Berkeley Drive, Bamber Bridge, Preston, PR5 6BY

The Group includes The Lancashire Wildlife Trust's subsidiary trading company Lancashire Wildlife Enterprises Limited.

The Trustees of the charity, who are also Members of the Board ("Council"), who have held office in the year and to the date of this report were:

Mr J B Jackson	Chair Resigned 21/11/2024
His Honour Judge J R Duggan	*Resigned 21/11/2024*
Ms. H A Ryan	Vice-Chair
Mr J M Wells	
Mr Chris Davies	Chair
Mr Nick Williams	Hon. Treasurer
Professor Sheila Pankhurst	*Vice-Chair*
Ms Deborah Shackleton CBE	*Vice-Chair*
Mr Jimmy Thompson	
Mr Iqbal Hasan	
Ms Joan Hunter	
Mr John Loder	
Professor Philip James	
Ms Gemma Wren	
Mr Richard Betts	
Mr James Stocker	
Mrs Sarie Mairs Slee	*Appointed 21/11/24*
Ms Lucie Unsworth	*Appointed 21/11/24*
Mr Paul Davies	*Coopted 27/03/2025*

President	President Lord David Alton coopted 27/03/2025
Vice President	Mr E E Jackson MBE
Chief Executive Officer	Dr Tom Burditt
Company Registered Number	00731548
Entrust Registered Number	025077
Bankers	Virgin Money (formerly Yorkshire Bank) 44 Fishergate, Preston, PR1 8BH
Investment Advisors	Brooks MacDonald Group plc No 1 Marsden Street, Manchester, M2 1HW
Auditors	MHA, Richard House, 9 Winckley Square, Preston, PR1 3HP

Fundraising

A Year of Stepping Up for Wildlife:

We have a strong and engaged membership base which is vital to our financial stability, and it's important to us that we show the direct impact of our members and donors support, clearly and transparently.

This hugely important gifted income gives us greater resilience against external funding pressures, supports core conservation work, and enables us to invest more confidently in long term planning.

However, we know that the way that people gift money is changing. Across the UK, charities including ourselves are reporting a noticeable drop in regular giving income via memberships.

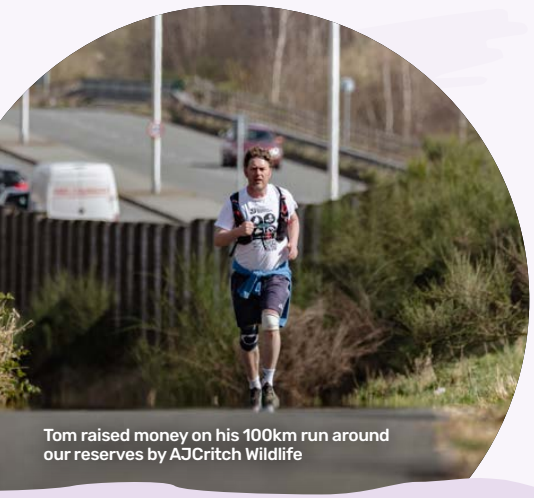


The appeal helped conservation grazing by Alan Wright

Given these changes in the way that people prefer to donate and appreciating that living costs are rising for us all, we're looking at creative and pro-active ways to increase our supporter base, giving our local communities the flexibility to donate for nature when they're able. This refreshed approach includes a new 'adopt a species packs' which will enable us to diversify our income streams going forward.

We work with partner agencies Working for Wildlife and QTS to facilitate our membership recruitment and other administrative tasks such as Gift Aid data collection. Our online membership recruitment remains in-house and around 250 new members last year came via recruitment at other Wildlife Trust sites.

In our Partnerships team our green network of corporate supporters is steadily growing. We have seen an increase in corporate engagement activities in the form of Welly Workout opportunities with many teams returning for multiple days scheduled throughout the year offering both physical and financial support.



Tom raised money on his 100km run around our reserves by AJCritch Wildlife



The red squirrel project has benefitted from the Step Up for Wildlife appeal by AJCritch Wildlife

Teams from all over the country have been joining LWT's conservation projects on site to assist in the vital work undertaken across the region. New partners have joined at multiple levels with an increase in multi-year funding support. Businesses committing to multi-year funding is positively creating stability in the Trusts finances and the ability to undertake projects and staffing in a more structured way.

The Partnerships team have been requested to host conversations and speak at a number of sustainability conferences and events and are able to share the work of the Trust wider than ever and connect with new industries and sectors in an effort to garner support for our cause and align with new legislation and frameworks required for businesses in their approach to sustainability.

As a responsible fundraiser we're a levy paying member of the Fundraising Regulator and carry their logo proudly to show our commitment to respectful fundraising. Our fundraising practise across the board is transparent, ethical and put the donor first at every junction.

Looking ahead, we'll be focusing on embedding our successes of 2024/25 into the coming years. That means nurturing long-term relationships, celebrating the stories of those who make our work possible, and continuing to evolve the way we talk about the importance of nature recovery.



Mere Sands Wood by Alan Wright

Statement of the Board's responsibilities

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

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 the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

The members of Board who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each of the members of Board have confirmed that they have taken all steps that they ought to have taken as members of the Board in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

The Report of the Trustees, which includes the Strategic Report on pages 4 to 40, were approved by the Board on 24th July 2025 and signed on their behalf:



Chris Davies, Chair
LANCASHIRE WILDLIFE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2025



Goldcrest by Simon Owen

Kingfisher's fresh catch by Simon Owen

Financial review

The year ended 31 March 2025 has been one of considerable activity again with financial pressures and challenges. Despite the successful appeal in the year, income has been under pressure due to the economic environment. Our unrestricted net expenditure during the year was £147,000 after investing in staff and new activities. Membership income, grants and sales contracts were all under pressure in the year but savings on expenditure ensured better financial performance than the previous year despite the other pressures.

Work to continue the improvement of the financial platform and create a sustainable financial position is ongoing to ensure that there is continued delivery of Business Plan objectives into the future and finances remain sustainable.

Financial activities

Overall financial activity showed an increase in turnover on the prior year with income of £9.2m compared to £8.2m in 2025. There was also an increase in expenditure in the year resulting in the deficit in unrestricted funds and the net expenditure of £613,000 in restricted funds represents spending brought forward balances.

The operational financial performance of Lancashire Wildlife Enterprises has been maintained in the year delivering a profit for the Trust of £63,000 (2024: £143,000) on increased turnover and costs.

Statement of financial position

There was only a small amount of fixed asset investment during the year. Additions to fixed assets amounted to £233,000 including the completion of the learning centre at Lunt Meadows (£71,000) and various pieces of equipment. The overall value of fixed assets decreased by £357,000 with depreciation and amortisation on the existing assets of £595,000.

Our investments reduced in the year with withdrawals to fund ongoing work net of a donation added to the portfolio and to support cash flow.

The level of debtors has decreased in the year, reflecting income recovery. Trade creditors have shown a small decrease, related in part to timing as well as increased activity. RSWT provided a concessionary loan during the year to support cash flow which is at Nil% interest until 2026-27 and which is repayable on demand.

Cash flow

Cash balances have increased by £46,000 in the year to £518,000.

Investment policy

The Trustees have an investment policy in place that allows them to employ a specialist investment management company to manage the Trust's investment funds. This company is charged with investing the funds in a portfolio of socially responsible collective investments that maximises return from the charity's investments with a moderate level of risk. The performance of the fund is reviewed on a regular basis and in the event of under-performance, the Trustees would consider placing the investment elsewhere.

The Trust's investments include an endowment fund which was established to provide income to support the maintenance of Freemans Pool, a parcel of land near Heysham and a restricted fund established for the management of Scutchers Acres.

Financial reserves

The Trust's financial reserves are made up of permanent endowment funds of £508,000 (2024: £546,000), and a variety of restricted and unrestricted funds. Total funds as at the 31 March 2025 were £9.8m (2024: £10.6m).

Restricted funds

The Trust has a number of restricted funds where the donor restricts the purpose for which the funds can be used. As at 31 March 2025 restricted funds were £8.5m (2024: £9.1m) including fixed assets of £7.1m. Further details of these funds and the purposes for which they are intended are provided in note 20.

Unrestricted funds

The remainder of the Trust's funds are heldin a general unrestricted fund, which as at 31 March 2025 was £783,000 (2024: £930,000).

Reserves policy

The Trust has established a financial reserves policy to cover for unexpected reductions in short-term income. Under the policy the Trust aims to hold sufficient unrestricted reserves in sufficiently liquid form (ie. as net current assets and investments) to enable it to cover three months of core operating expenditure (excluding depreciation). Core operating expenditure excludes expenditure funded by restricted or endowment funds.

Based on the budget for the coming year the Trust has calculated that the level of reserves required under this policy to be approximately £832,000. At 31 March 2025 the Trust had £783,000 of unrestricted funds of which £285,000 (2024: £379,000) are unrestricted net current assets and investments, which is a cover ratio of 0.34, the equivalent of 1.0 months core operating expenditure. General reserves provide 2.5 months of cover. Work to bring the ratio back to at least three months cover through the development of a sustainable financial plan for the future is underway.

Remuneration

The Trust is committed to ensuring that we pay our staff fairly and in a way that ensures we attract and retain the right skills to have the greatest impact in delivering our charitable objectives.
The Head of Human Resources undertakes comparisons with other public sector and charitable organisations, particularly other Wildlife Trusts, to benchmark salaries in combination with an internal benchmarking system.

The overall objective of the policy is to ensure that staff are provided with appropriate incentives to encourage performance and, in a fair and responsible manner, be rewarded for their individual contributions to the success of the Trust.

Independent Auditor's Report to the Members and Trustees of The Lancashire Wildlife Trust Limited

We have audited the financial statements of The Lancashire Wildlife Trust (the 'parent charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (United Kingdom Generally Accepted Accounting Practice, 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 parent charitable company's affairs as at 31 March 2025, and of 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 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 trustees' 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.

Opinions 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 (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

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

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's 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 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations;
- Enquires with management about any known or suspected instances of fraud;
- Review of minutes of board meetings;
- Examination of journal entries and other adjustments to test for appropriateness and identify any instances of management override of controls;
- Review of legal and professional expenditure to identify any evidence of ongoing litigation or enquiries;
- Review of the systems for recording income, and testing of a sample of income transactions throughout the year to check they have been recorded in the accounts and in the correct period.

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 instances of non-compliance.

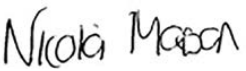
The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. This description forms part of our auditor's report.

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 the 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nicola Mason MA (Cantab) FCA DChA
for and on behalf of MHA
Senior Statutory Auditor
Preston

Date: 17 September 2025

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542)

LANCASHIRE WILDLIFE TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	**Total 2025 £'000**	Total 2024 £'000
Income						
Donations and legacies	2	1,535	357	-	**1,892**	1,619
Charitable activities	3	1,623	4,231	-	**5,854**	5,179
Other trading activities	4	1,459	6	-	**1,465**	1,349
Investment income	5	6	3	1	**10**	15
Other income		-	-	-	**-**	-
Total income		4,623	4,597	1	**9,221**	8,162
Expenditure						
Raising funds	6	(2,290)	(71)	(6)	**(2,367)**	(2,135)
Charitable activities	6	(2,395)	(5,219)	(31)	**(7,645)**	(7,097)
Other expenditure	6	-	-	-	**-**	-
Total expenditure		(4,685)	(5,290)	(37)	**(10,012)**	(9,232)
Net (outgoing) / incoming resources before other recognised gains and losses		(62)	(693)	(36)	**(791)**	(1,070)
Gains / (losses) on investments		(1)	(4)	(2)	**(7)**	11
Net (expenditure) / income		(63)	(697)	(38)	**(798)**	(1,059)
Transfers between funds		(84)	84	-	**-**	-
Net movement in funds		(147)	(613)	(38)	**(798)**	(1,059)
Reconciliation of funds						
Total funds brought forward		930	9,137	546	**10,613**	11,672
Total funds carried forward		783	8,524	508	**9,815**	10,613

The statement of financial activities contains all gains and losses for the year and all activities relate to continuing operations.

The accompanying accounting policies and notes on pages 51 to 77 form an integral part of these financial statements.

LANCASHIRE WILDLIFE TRUST
CONSOLIDATED AND CHARITY STATEMENTS OF FINANCIAL POSITION AS AT 31 MARCH 2025

		Group		Charity	
	Notes	**Total 2025 £'000**	Total 2024 £'000	**Total 2025 £'000**	Total 2024 £'000
Fixed assets:					
Intangible fixed assets	10	**29**	33	**26**	32
Tangible fixed assets	11	**5,751**	6,109	**5,731**	6,082
Heritage assets	12	**3,631**	3,631	**3,631**	3,631
Investments	13	**170**	317	**170**	317
Total fixed assets		**9,581**	10,090	**9,558**	10,062
Current assets:					
Stock	14	**57**	36	**34**	17
Debtors	15	**1,382**	1,768	**1,346**	1,646
Cash at bank and in hand		**518**	472	**364**	374
Total current assets		**1,957**	2,276	**1,744**	2,037
Liabilities					
Creditors: falling due within one year	16	**(1,723)**	(1,753)	**(1,572)**	(1,645)
Net current assets		**234**	523	**172**	392
Total assets less current liabilities		**9,815**	10,613	**9,730**	10,454
Creditors: falling due after one year		**-**	-	**-**	-
Total net assets		**9,815**	10,613	**9,730**	10,454
The funds of the charity:					
Endowment funds	20	**508**	546	**508**	546
Restricted funds	20	**8,524**	9,137	**8,524**	9,137
Unrestricted funds	20	**783**	930	**698**	771
		9,815	10,613	**9,730**	10,454

The accompanying accounting policies and notes on pages 51 to 77 form an integral part of these financial statements. The financial statements were approved by the Trustees on 24 July 2025 and signed on their behalf by:



Chris Davies
Chair



Nick Williams
Treasurer

LANCASHIRE WILDLIFE TRUST
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £'000	2024 £'000
Cash flows from operating activities:			
Net cash (outflow) from operating activities	21	**(8)**	(342)
Cash flows from investing activities:			
Purchase of intangible fixed assets		**-**	-
Purchase of tangible fixed assets		**(233)**	(362)
Proceeds from disposal of tangible fixed assets		**-**	-
Purchase of heritage assets		**-**	(163)
Additions to investments		**(20)**	(80)
Withdrawal of investments		**157**	353
Net cash used in investing activities		**(96)**	(252)
Cash flows from financing activities			
Net borrowing		**150**	-
Net cash used in financing activities		**-**	-
Change in cash and cash equivalents in the reporting period	21	**46**	(594)
Cash and cash equivalents at the beginning of the reporting period		**472**	1,066
Cash and cash equivalents at the end of the reporting period		**518**	472

The accompanying accounting policies and notes on pages 51 to 77 form an integral part of these financial statements.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with the Companies Act 2006.

The financial statements have been prepared in accordance with 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 October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lancashire Wildlife Trust meets the definition of a public benefit entity under FRS 102.

All income resources and resources expended derive from continuing activities. The statement of financial activities includes all gains and losses recognised in the year.

1.2 Going concern

The Trustees have considered the appropriateness of the going concern assumption and believe it is appropriate to prepare the financial statements on this basis due to the Trust's level of reserves and agreed funding.

At the time of approving the financial statements, the Trustees deemed the Trust to have sufficient resources to continue to operate for a period of at least twelve months and there are no material uncertainties regarding the Trust's financial position. The financial statements have therefore been prepared on a going concern basis.

1.2 Consolidated financial statements

The Statement of Financial Activities (SOFA) and Statement of Financial Position consolidate the financial statements of the charity and its wholly owned subsidiary undertaking, Lancashire Wildlife Enterprises Limited on a line-by-line basis.

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate statement of financial activities has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

1.3 Company status

The Trust is a company limited by guarantee. The members of the company are the Trustees named on page 36 to 37. In the event of the Trust being wound up, the liability in respect of the guarantee is limited to £1 per member of the Trust.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025

1.4 Funds held by the charity

Endowment funds
Endowment funds are capital funds which the Charity is legally prevented from spending and must retain intact as part of the Charity's capital.

The permanent endowment fund is represented by the nature reserves of the Charity and the expendable endowment fund is represented by the Barn Resource Centre, and land at Freeman's Pool.

Restricted funds
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

Unrestricted funds
General funds are those held where there are no restrictions, and which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

The Trustees occasionally vote to designate unrestricted funds for specific projects or programmes of work, thereby reclassifying them as designated funds.

1.5 Incoming resources
All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Restricted income is included in the restricted statement of financial activities when receivable.

Membership subscriptions are accounted for on a cash received basis.

Donations are recognised as income when the donation is made.

Each legacy and bequest entitlement are recognised as an incoming resource once a reasonably reliable estimate of its value can be made and when it is reasonably certain of the ultimate receipt. Where the Trust is left part of the residue of the estate, recognition is normally the date when payment or a letter of notification from the solicitor advising of the likely amount is received.

Grants income is recognised in the statement of financial activities in the period to which it relates. Where a grant is restricted by the funder for use in a future period, its recognition is deferred until the charity becomes entitled to the resource. Grants in respect of specific projects are credited to a restricted fund against which relevant expenditure is charged.

Contractual income is recognised in incoming resources in the statement of financial activities to the extent that the charity has provided the related goods and/or services. Where such income is received in advance then the income is deferred until the charity becomes entitled to the resource. Payments generated from an invoice are treated as contract income and are recognised in the year they are earned rather than received.

Investment income and gains and losses on disposals are allocated on the basis of whether the funds invested are for restricted use or for general unrestricted purposes.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

1.6 Resources expended
Resources used are accounted for on an accruals basis, inclusive of any irrecoverable VAT. Resources used are apportioned on the basis of whether the incoming resources were for restricted purposes or for general unrestricted purposes. Expenditure is reported gross of related income.

Cost of generating funds comprises the costs associated with attracting voluntary income and the costs of other income generation.

Charitable expenditure comprises direct expenditure including direct staff costs attributable to the charity's activities. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources as detailed below.

Governance costs include those costs incurred in the governance of the charity's assets and are associated with constitutional and statutory requirements.

Support costs include the central functions and have been allocated to activity cost categories on the basis of staff numbers and activity. All support costs have been treated as unrestricted expenditure as they relate to the overall running of the charity.

1.7 Intangible fixed assets
Intangible assets comprise the cost of computer systems. Intangible fixed assets are amortised over ten years.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025

1.8 Tangible fixed assets and depreciation

All assets costing more than £2,000 are capitalised at cost.

Depreciation is not provided on freehold and long leasehold land or land acquired by the Trust for nature reserves. Long leasehold is considered to have a useful life of more than fifty years.

Depreciation is provided on all tangible fixed assets, other than land and nature reserves, at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Land and buildings
4% to 20%
straight line

Motor Vehicles
33⅓%
straight line

Furniture, fittings and equipment
20%
straight line

Donated assets, other than nature reserves, are included at fair value at the date of acquisition.

1.9 Heritage assets

The charity's objects include the conservation of nature for the purpose of study and research and to educate the public in the understanding and appreciation of nature, the awareness of its value and the need for its conservation. As such the charity owns and maintains a number of nature reserves that fall into the definition of heritage assets as they cannot be readily resold and so in the normal operations of the Trust are not available for other use.

The Trustees consider that owing to the incomparable nature of these reserves, conventional valuation approaches lack sufficient reliability and that, even if valuations could be obtained, the costs would be onerous compared with the additional benefits derived by the Trust and users of the accounts.

The figures in the accounts represent the cost or valuation of the asset on acquisition where available, or where this is not available are included at the historic book cost.

The costs of maintaining the heritage assets are expensed through the statement of financial activities as incurred, as part of the Trust's charitable activities.

1.10 Investments

Quoted investments held in the nature of fixed assets are stated at market value. Gains and losses on disposal and revaluation are credited or charged to the statement of financial activities in the year in which they arise.

1.11 Stocks

Livestock assets are stated at the lower of cost and net realisable value.

Retail stock is valued at the lower of cost and net realisable value after making due allowance for any obsolete items.

1.12 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities as incurred.

1.13 Pension costs

The charity operates a defined contribution pension scheme for the benefit of eligible employees. The assets of the scheme are held separately from those of the Trust, being invested with insurance companies. Contributions are charged to the statement of financial activities in the year to which they relate.

1.14 Financial instruments

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

1.15 Critical accounting estimates and areas of judgement

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will be, by definition, seldom equal to the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities within the next financial year are discussed below:

Useful economic life of tangible fixed assets
The useful economic life of tangible fixed assets is judged at the point of purchase. As standard, a useful economic life of five to twenty-five years is set for land and buildings, three years for motor vehicles and five years for furniture, fittings and equipment.

There are no critical areas of judgement.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025

2. DONATIONS AND LEGACIES

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2025 £'000	Total 2024 £'000
Income					
Membership	1,214	-	-	**1,214**	1,225
Donations	204	357	-	**561**	394
Legacies	111	-	-	**111**	-
Donated goods and services	4	-	-	**4**	-
Other	2	-	-	**2**	-
Total donations and legacies	1,535	357	-	**1,892**	1,619

In 2023-24 donations and legacies of £1,619,000 comprised £1,428,000 unrestricted and £191,000 restricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2025 £'000	Total 2024 £'000
Income					
Grants	345	4,017	-	**4,362**	3,592
Primary purpose trading	1,278	214	-	**1,492**	1,587
Total income from charitable activities	1,623	4,231	-	**5,854**	5,179

In 2023-24 income from charitable activities of £5,179,000 comprised £1,790,000 unrestricted, £3,388,000 restricted and £1,000 endowment funds.

3. INCOME FROM CHARITABLE ACTIVITIES (continued)

The following grants are included in the restricted funds in the consolidated of financial activities and as a funding requirement are highlighted below:

- Natural England – Nature for Climate Red Rose - **£904,000**
- Natural England – Wigan Greenheart LRS - **£339,000**
- Natural England – West Pennine More LRS - **£230,000**
- RSWT – Lower Ribble N4N - **£227,000**
- Environment Agency - Peat Water Discovery Pilot - **£222,000**
- National Lottery Heritage Fund –Wet Willow Wildlife - **£177,000**
- Natural England – Paludiculture Exploration - **£175,000**
- National Lottery Heritage Fund –Lunt Meadows - **£172,000**
- Natural England – Nature for Climate Peatland - **£157,000**
- National Lottery Heritage Fund – Building Resilience - **£125,000**
- Esmee Fairbairn Foundation - Lancashire Peat Partnership - **£86,000**
- Biffa - Nurturing Nature / Brockholes Islands - **£73,000**
- Esmee Fairbairn Foundation – Green Northern Connections - **£60,000**
- Highways England – Manchester Mosses Connectivity and Biodiversity - **£57,000**
- RSWT N4N – My Wild City - **£51,000**
- National Highways – Philips Park - **£51,000**
- Environment Agency – Peatland Carbon Farming - **£48,000**
- RSWT – Precious Peatlands Winmarleigh Moss - **£47,000**
- Lancashire Environmental Fund – Brews and Views - **£46,000**
- Lancashire Environmental Fund - Red Rose Peatlands Recovery - **£39,000**
- Coop Innovation Fund – Growing Peatland Recovery - **£37,000**
- Lancashire Environmental Fund – Boilton Woods Paths - **£28,000**
- Lancashire Environmental Fund – Heysham Moss Access - **£28,000**
- RSWT – Precious Peatlands Rindle Moss - **£26,000**
- Lancashire Environmental Fund – Aughton Woods - **£20,000**
- Lancashire Environmental Fund - Nature and Wellbeing Lancashire - **£11,000**
- Highways England – Red Moss Connectivity and Biodiversity - **£9,000**
- Lancashire Environmental Fund – Community Food Growing - **£7,000**
- Lancashire Environmental Fund – Freedom to Graze - **£5,000**
- Greater Manchester Environmental Trust – A Bog's Life - **£3,000**

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2025 £'000	Total 2024 £'000
Income					
Events and car parking	1,441	-	-	**1,441**	1,323
Visitor centres	7	-	-	**7**	8
Rent and room hire	6	-	-	**6**	10
Other	5	6	-	**11**	8
Total income from other trading activities	1,459	6	-	**1,465**	1,349

In 2023-24 income from other trading activities of £1,349,000 comprised £1,348,000 unrestricted and £1,000 restricted funds.

5. INVESTMENT INCOME

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2025 £'000	Total 2024 £'000
Income					
Bank interest	5	-	-	**5**	7
Dividends	1	3	1	**5**	8
Total investment income	6	3	1	**10**	15

In 2023-24 investment income of £15,000 comprised £10,000 unrestricted, £2,000 restricted and £3,000 endowment funds.

6. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Direct staff costs £'000	Other direct costs £'000	Support costs (note 7) £'000	Total 2025 £'000	Total 2024 £'000
Cost of raising funds					
Visitor centres	697	587	120	**1,404**	1,208
Membership recruitment	-	186	8	**194**	368
Marketing and advertising	422	113	22	**557**	545
Other	-	203	9	**212**	14
Total cost of raising funds	1,119	1,089	159	**2,367**	2,135
Cost of charitable activities					
Nature recovery	1,753	3,164	271	**5,188**	4,485
People engagement	1,247	217	232	**1,696**	1,696
Maintenance and contracts	512	143	106	**761**	916
Total cost of charitable activities	3,512	3,524	609	**7,645**	7,097
Total resources expended	4,631	4,613	768	**10,012**	9,232

In 2023-24 total direct staff costs were £3,990,000, total other direct costs were £4,475,000 and total support costs were £767,000.

Total resources expended are stated after charging:

	2025 £'000	2024 £'000
Amortisation of intangible assets	**7**	7
Depreciation of tangible fixed assets owned	**588**	583
Auditor's remuneration		
Audit fees (including irrecoverable VAT)	**19**	20
Taxation services	**2**	2
Operating lease rentals		
Land and buildings	**3**	3
Office equipment and vehicles	**7**	7

No Trustees were remunerated for their role as Trustees during the year.

Trustees were reimbursed for reasonable and necessary expenses incurred in the performance of their duties, with total expenses of £Nil (2024: £Nil).

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025

7. ALLOCATION OF SUPPORT COSTS

	Raising funds £'000	Nature recovery £'000	People engagement £'000	Maintenance and commercial £'000	**Total 2025 £'000**	Total 2024 £'000	Basis
Finance	20	78	68	29	**195**	214	(1)
Human resources	47	54	45	22	**168**	152	(2)
Management and Governance	70	80	68	32	**250**	226	(2)
Premises	8	31	27	12	**78**	105	(1)
IT	4	16	14	6	**40**	37	(1)
Health and Safety	10	12	10	5	**37**	33	(2)
Total	159	271	232	106	**768**	767	

(1) Estimated % of charity only activities
(2) Estimated % of total group activities

8. EMPLOYEES

Total staff costs	**2025 £'000**	2024 £'000
Salaries and wages	**4,579**	4,003
Redundancy payments	**3**	-
Social security costs	**376**	351
Other pension costs	**152**	175
Total staff costs	**5,110**	4,529

Average number of employees (and full-time equivalents analysed by activity for the year ended 31 March 2025	**2025 Total No**	**2025 FTE No**	2024 Total No	2024 FTE No
Nature recovery	**50**	**47**	54	50
People engagement	**63**	**58**	56	53
Maintenance and contracts	**4**	**3**	7	5
Fundraising	**11**	**10**	12	11
Commercial	**17**	**14**	20	17
Management and administration	**27**	**24**	23	20
Total staff	**172**	**156**	172	156

In addition to the above there were an average of 32 employees (2024: 25 employees) on zero-hours contracts.

In addition to our employees the Trust relies on volunteers to help in all aspects of our work, particularly conservation work, administration and fundraising.

The number of employees whose emoluments (including taxable benefits in kind but excluding employer pension costs) exceeded £60,000, was as follows:	**2025 £'000**	2024 £'000
£70,000 to £79,000	**-**	1
£80,000 to £89,000	**1**	-
Total over £60,000	**1**	1

8. EMPLOYEES (continued)

Emoluments paid to the highest paid employee, the Chief Executive, were £84,000 (2024: £74,000). Payments made by the Trust during the year into the defined contribution pension scheme on behalf of the Chief Executive amounted to £6,000 (2024: £14,000).

During 2024-25 employee salary and benefits of the key management personnel of the Trust totalled £757,000 (2024: £776,000) in relation to 16 individuals (2024: 17 individuals).

Trustee roles are voluntary and received £Nil remuneration (2024: £Nil).

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025

9. PENSION ARRANGEMENTS

The Trust operates a group personal pension scheme for its employees. The assets of the scheme are held separately from those of the charity. In addition, the Trust partakes in the "auto-enrolment" pension scheme for staff not members of the company scheme. The annual contributions payable are charged to the statement of financial activities in the year incurred.

Historically the Trust had an obligation for one ex-member of staff who is part of the Royal Society of Wildlife Trusts (RSWT) multi-employer defined benefit pension scheme but this obligation ended in 2024-25. The underlying assets and liabilities of the scheme cannot be identified on a reasonable and consistent basis and the scheme is accounted for as a defined contribution scheme.

Based on the last valuation at 1 April 2024, the Trust's share of the scheme deficit amounted to £Nil (2024: £4,000).

10. INTANGIBLE FIXED ASSETS

	Group		Charity	
	Computer systems £'000	**Total £'000**	Computer systems £'000	**Total £'000**
Cost:				
At 1 April 2024	75	75	61	61
Additions	-	-	-	-
Reclassification	(5)	(5)		
At 31 March 2025	**70**	**70**	**61**	**61**
Amortisation:				
At 1 April 2024	(42)	(42)	(29)	(29)
Charge for the year	(7)	(7)	(6)	(6)
Reclassification	8	8	-	-
At 31 March 2025	**(41)**	**(41)**	**(35)**	**(35)**
Net book value:				
At 31 March 2025	**29**	**29**	**26**	**26**
At 31 March 2024	33	33	32	32

11. TANGIBLE FIXED ASSETS (excluding Heritage Assets)

Group	Freehold buildings £'000	Leasehold buildings £'000	Buildings under construction £'000	Motor vehicles £'000	Fixtures, fittings and equipment £'000	**Total £'000**
Cost:						
At 1 April 2024	10,961	720	523	389	1,561	14,154
Additions	-	-	71	-	162	233
Disposals	-	-	-	(7)	-	(7)
Assets completed	-	594	(594)	-	-	-
Reclassification	(91)	-	-	-	96	5
At 31 March 2025	**10,870**	**1,314**	**-**	**382**	**1,819**	**14,385**
Depreciation:						
At 1 April 2024	(5,800)	(598)	-	(325)	(1,322)	(8,045)
Charge for the year	(451)	(31)	-	(32)	(74)	(588)
Disposals	-	-	-	7	-	7
Reclassification	91	-	-	-	(99)	(8)
At 31 March 2025	**(6,160)**	**(629)**	**-**	**(350)**	**(1,495)**	**(8,634)**
Net book value:						
At 31 March 2025	**4,710**	**685**	**-**	**32**	**324**	**5,751**
At 31 March 2024	5,161	122	523	64	239	6,109

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025

11. TANGIBLE FIXED ASSETS (excluding Heritage Assets) (continued)

Charity	Freehold buildings £'000	Leasehold buildings £'000	Buildings under construction £'000	Motor vehicles £'000	Fixtures, fittings and equipment £'000	Total £'000
Cost:						
At 1 April 2024	10,961	720	523	389	1,363	13,956
Additions	-	-	71	-	157	228
Disposals	-	-	-	(7)	-	(7)
Assets completed	-	594	(594)	-	-	-
Reclassification	(91)	-	-	-	91	-
At 31 March 2025	**10,870**	**1,314**	**-**	**382**	**1,611**	**14,177**
Depreciation:						
At 1 April 2024	(5,800)	(598)	-	(325)	(1,151)	(7,874)
Charge for the year	(451)	(31)	-	(32)	(65)	(579)
Disposals	-	-	-	7	-	7
Reclassification	91	-	-	-	(91)	-
At 31 March 2025	**(6,160)**	**(629)**	**-**	**(350)**	**(1,307)**	**(8,446)**
Net book value:						
At 31 March 2025	**4,710**	**685**	**-**	**32**	**304**	**5,731**
At 31 March 2024	5,161	122	523	64	212	6,082

The buildings under construction were the new learning centre at Lunt Meadows completed in early 2025.

12. HERITAGE ASSETS

Group and Charity	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2025 £'000	Total 2024 £'000
Cost:					
At 1 April 2024	345	3,074	212	**3,631**	3,468
Additions	-	-	-	**-**	-
Disposals	-	-	-	**-**	-
At 31 March 2025	345	3,074	212	**3,631**	3,468

A five-year summary of heritage asset transactions is as follows:

Group and Charity	2025 £'000	2024 £'000	2023 £'000	2022 £'000	2021 £'000
Cost brought forward	**3,631**	3,468	3,468	3,133	3,113
Purchases in year	**-**	163	-	335	-
Disposals in year	**-**	-	-	-	-
Cost carried forward	**3,631**	3,631	3,468	3,468	3,133

Heritage asset additions in 2023-24 relate to the acquisition of 4.7 hectares of land known as Astley Moss extension at Turf Nest Farm.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025

13. INVESTMENTS

The Trust has one externally managed mixed fund whose purpose is to generate income to support the maintenance of two reserves. The movement in that fund during the year was as follows:

Group and Charity	2025 £'000
Market value at 1 April 2024	317
Additions	20
Withdrawals	(157)
Movement in valuation from investment management	(10)
Market value at 31 March 2025	**170**

The analysis of investments by category of holding is as follows:	2025 £'000	2024 £'000
Collective investment funds	**168**	309
Cash held as part of the portfolio awaiting re-investment	**2**	8
Total investments	**170**	317

The above investments were all invested through UK registered funds in the UK although, in some cases, they include overseas holdings.

Lancashire Wildlife Enterprises Limited

On 10 May 2010, Lancashire Wildlife Enterprises Limited, a company limited by guarantee was incorporated. Lancashire Wildlife Trust is the sole member of the company and has control of all the voting rights of the company.

Further information is provided at note 24.

14. STOCK

	Group		Charity	
	2025 £'000	2024 £'000	**2025 £'000**	2024 £'000
Livestock	**34**	17	**34**	17
Visitor centre retail and food stocks	**23**	19	**-**	-
Total stock	**57**	36	**34**	17

15. DEBTORS

	Group		Charity	
Amounts falling due within one year	**2025 £'000**	2024 £'000	**2025 £'000**	2024 £'000
Trade debtors	**327**	460	**305**	435
Other debtors	**39**	21	**2**	8
Prepayments and accrued income	**1,016**	1,287	**1,016**	1,203
Amounts due from subsidiary undertaking	**-**	-	**23**	-
Total debtors	**1,382**	1,768	**1,346**	1,646

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025

16. CREDITORS

	Group		Charity	
Amounts falling due within one year	**2025 £'000**	2024 £'000	**2025 £'000**	2024 £'000
Trade creditors	**687**	704	**636**	635
Social security and other taxes	**84**	78	**84**	78
VAT	**83**	99	**44**	61
Other creditors	**465**	497	**465**	497
Accruals and deferred income	**404**	375	**343**	275
Amounts due to subsidiary undertaking	**-**	-	**-**	99
Total creditors	**1,723**	1,753	**1,572**	1,645

Included in other creditors is a concessionary loan of £150,000 (2024: £Nil) which has been provided to support cash-flow. The loan is provided at Nil% interest until 2026-27 and is repayable on demand.

	Group		Charity	
Deferred income	**2025 £'000**	2024 £'000	**2025 £'000**	2024 £'000
Balance as at 1 April 2024	**81**	116	**81**	116
Amount released to income	**(81)**	(116)	**(81)**	(116)
Amount deferred in year	**139**	81	**93**	81
Balance as at 31 March 2025	**139**	81	**93**	81

17. OPERATING LEASE COMMITMENTS

At 31 March 2025 the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall as due as follows:

	Land and buildings		Office equipment and vehicles	
	2025 £'000	2024 £'000	**2025 £'000**	2024 £'000
Within one year	**3**	-	**6**	2
Between one and two years	**3**	-	**2**	2
Between two and five years	**-**	-	**1**	3
	6	-	**9**	7

18. CAPITAL COMMITMENTS

At the 31 March 2025 the group had no contracted future capital expenditure not provided for in these financial statements (2024: £Nil).

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025

19. RELATED PARTY TRANSACTIONS

The Lancashire Wildlife Trust Limited is a member of Lancashire Environmental Fund Limited ("LEF") with the power to appoint one Trustee to their board. Mr J Drury, a former Trustee of the Lancashire Wildlife Trust, is the charity's appointed representative on the LEF board during the year. During the year the charity provided management, organisational, administrative and supervision services to LEF for which £64,000 (2024: £61,000) was received in the statement of financial activities.

A balance of £7,000 (2024: £6,000) was due from LEF as at 31 March 2025. This comprised outstanding grants of £Nil (2024: £Nil) and service charges of £7,000 (2024: £6,000). Grants totalling £182,000 (2024: £108,000) have been awarded to Lancashire Wildlife Trust by LEF during the year.

The Lancashire Wildlife Trust Limited is a member of Greater Manchester Environmental Trust ("GMET") with the power to appoint one Trustee to their board. Dr T Burditt, the Chief Executive Officer of the Lancashire Wildlife Trust, is the charity's appointed representative on the GMET board during the year. During the year the charity provided management, organisational, administrative and supervision services to GMET for which £24,000 (2024: £26,000) was received in the statement of financial activities.

A balance of £280,000 was due to GMET (2024: £316,000) at 31 March 2025. This comprised net grants received on behalf of GMET of £260,000 (2024: £290,000) and costs of services and costs on behalf of the company of £20,000 (2024: £26,000). Grants totalling £3,000 (2024: £27,000) have been awarded to Lancashire Wildlife Trust by GMET during the year.

It is the charity policy that Trustees must inform the board of their interests in grant applications at the start of Board meetings. The interested Trustee will not participate during the consideration of these applications. In the case of the Chair having an interest in an application, the Chair is taken by the Vice-Chair.

Unrestricted donations of £26,000 (2024: £43,000) have been received from Trustees in the year.

20. ANALYSIS OF CHARITABLE FUNDS

	At 1 April 2024 £'000	Total income £'000	Total expenditure £'000	Net gains on investments £'000	Transfers £'000	At 31 March 2025 £'000
Endowment:						
Freemans Pool	212	1	(8)	(2)	-	**203**
Endowment fixed asset funds (expendable)	122	-	(29)	-	-	**93**
Endowment fixed asset funds (permanent)	212	-	-	-	-	**212**
Total endowment funds	546	1	(37)	(2)	-	**508**
Restricted:						
West Pennine More LRS	-	230	(265)	-	-	**(35)**
Sand Dunes	86	118	(71)	-	-	**133**
Our Future Coast	20	59	(33)	-	-	**46**
Green Northern Connections	8	60	(12)	-	-	**56**
Wigan Greenheart LRS	6	339	(389)	-	-	**(44)**
Highfield Moss BNG	12	-	-	-	-	**12**
Wet Willow Wildlife	-	201	(184)	-	-	**17**
Freedom to Graze	-	5	(1)	-	-	**4**
Lunt Meadows Visitor Centre	280	260	(244)	-	-	**296**
Scutchers Acres	164	3	(63)	(4)	-	**100**
Boilton Wood Paths	9	28	(37)	-	-	**-**
Nurturing Nature / Brockholes Islands	-	73	(72)	-	(1)	**-**
Lower Ribble Network for Nature	1	226	(222)	-	(5)	**-**
Heysham Reserve	-	41	(38)	-	5	**8**
Heysham Moss Access	-	2	(9)	-	7	**-**
Aughton Woods	-	49	(24)	-	(4)	**21**
Peatlands	-	54	(10)	-	(42)	**2**
Lancashire Peat Partnership	150	119	(71)	-	-	**198**
Ribble Revival	-	5	(4)	-	-	**1**
Peatland Carbon Farming	-	48	(49)	-	-	**(1)**
Nature for Climate Peatland	(20)	97	(145)	-	68	**-**
PGS Nature for Climate Red Rose	-	1,096	(964)	-	(19)	**113**
Horizon PaludDemos	-	-	(6)	-	-	**(6)**
A Bog's Life	7	3	(9)	-	(1)	**-**
Growing Peatland Recovery	-	37	-	-	-	**37**
Manchester Mosses Connectivity and Biodiversity	1	47	(52)	-	4	**-**

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025

20. ANALYSIS OF CHARITABLE FUNDS (continued)

	At 1 April 2024 £'000	Total income £'000	Total expenditure £'000	Net gains on investments £'000	Transfers £'000	At 31 March 2025 £'000
Restricted (continued):						
Red Moss Connectivity and Biodiversity	8	17	(15)	-	(10)	-
Precious Peatlands – Rindle Moss	26	26	(50)	-	(2)	-
Maximising Manchester Mosslands	34	-	(45)	-	-	(11)
Paludiculture Exploration	22	175	(166)	-	-	31
Dunham Massey	-	37	(41)	-	4	-
Wetter Farming and Hydrology	1	-	(1)	-	-	-
Peat Water Discovery Pilot	3	222	(165)	-	-	60
Restoring Aushaw Moss	-	10	(5)	-	-	5
Precious Peatlands Winmarleigh Moss	75	46	(37)	-	(84)	-
Red Rose Peatlands Recovery	-	39	(122)	-	83	-
Manchester Festival of Nature	-	2	(1)	-	-	1
Nature Tots	6	-	-	-	-	6
Heysham Community	8	40	(37)	-	-	11
Nature and Wellbeing	34	9	(40)	-	2	5
Next Steps	27	-	(30)	-	3	-
Move Forward	-	4	-	-	(4)	-
Arts Development	44	-	(36)	-	-	8
Nature and Wellbeing Greater Manchester	98	82	(147)	-	-	33
Nature and Wellbeing Lancashire	15	87	(82)	-	-	20
Witton Greenhouses	-	72	(59)	-	-	13
The Bay	37	117	(155)	-	(4)	(5)
Living Seas	71	-	(22)	-	-	49
Building Resilience	-	125	(96)	-	-	29
Greater Manchester Green Space	-	25	(24)	-	-	1
My Wild City	-	67	(55)	-	77	89
Philips Park	22	52	(37)	-	-	37
Community Food Growing	1	38	(31)	-	-	8
Action for Nature	4	20	(23)	-	(1)	-
Other restricted project funds	78	85	(88)	-	(3)	72
Restricted fixed assets funds	7,799	-	(706)	-	11	7,104
Total restricted funds	**9,137**	**4,597**	**(5,290)**	**(4)**	**84**	**8,524**
Unrestricted:						
General funds	930	4,623	(4,685)	(1)	(84)	783
Total funds	**10,613**	**9,221**	**(10,012)**	**(7)**	**-**	**9,815**

The general unrestricted funds represent the available unrestricted funds of the charity which the Trustees are free to use in accordance with the charitable objectives of the Trust.

Restricted funds represent funds received by the Trust for use towards a specific purpose or particular project.

The permanent endowment fund is represented by certain nature reserves of the Charity. The expendable endowment funds are represented by the construction of the Barn Resource Centre and Freemans Pool (contained in notes 12 and 13).

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025

21. CASH FLOW ANALYSIS

The reconciliation of net expenditure to net cash flow from operating activities is as follows:	2025 £'000	2024 £'000
Net (expenditure) / income for the year (from the statement of financial activities)	**(798)**	(1,052)
Depreciation and amortisation	**595**	583
Surplus on sale of tangible fixed assets	**-**	-
Losses/(gains) on investments	**10**	(7)
(Increase)/decrease in stock	**(21)**	1
Decrease/(increase) in debtors	**386**	(378)
(Increase)/decrease in creditors	**(180)**	511
Net cash (outflow) from operating activities	**(8)**	(342)

Analysis of cash and cash equivalents	2025 £'000	2024 £'000
Cash in hand and at bank	**518**	472

22. ANALYSIS OF GROUP NET ASSETS BY FUNDS

	Unrestricted £'000	Restricted £'000	Endowment £'000	2025 £'000	2024 £'000
Intangible fixed assets	29	-	-	**29**	33
Tangible fixed assets	142	5,516	93	**5,751**	6,109
Heritage assets	345	3,074	212	**3,631**	3,631
Investments	-	84	86	**170**	317
Net current assets	267	(150)	117	**234**	523
	783	8,524	508	**9,815**	10,613

23. COMPARATIVE FINANCIAL INFORMATION FOR THE FINANCIAL YEAR TO 31 MARCH 2024

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2024 £'000
Income				
Donations and legacies	1,428	191	-	1,619
Charitable activities	1,790	3,388	1	5,179
Other trading activities	1,348	1	-	1,349
Investment income	10	2	3	15
Other income	-	-	-	-
Total income	4,494	3,582	4	8,162
Expenditure				
Raising funds	(2,107)	(22)	(6)	(2,135)
Charitable activities	(3,195)	(3,867)	(35)	(7,097)
Other expenditure	-	-	-	-
Total expenditure	(5,302)	(3,889)	(41)	(9,232)
Net (outgoing) / incoming resources before other recognised gains and losses	(726)	(307)	(37)	(1,070)
Gains / (losses) on investments	(6)	22	(5)	11
Net (expenditure) / income	(732)	(285)	(42)	(1,059)
Transfers between funds	204	(204)	-	-
Net movement in funds	(528)	(489)	(42)	(1,059)
Reconciliation of funds				
Total funds brought forward	1,458	9,626	588	11,672
Total funds carried forward	930	9,137	546	10,613

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025

23. COMPARATIVE FINANCIAL INFORMATION FOR THE FINANCIAL YEAR TO 31 MARCH 2024 (continued)

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2024 £'000
Fixed assets:				
Intangible fixed assets	33	-	-	33
Tangible fixed assets	173	5,814	122	6,109
Heritage assets	345	3,074	212	3,631
Investments	61	167	89	317
Total fixed assets	612	9,055	423	10,090
Current assets:				
Stock	36	-	-	36
Debtors	666	1,098	4	1,768
Cash at bank and in hand	145	207	120	472
Total current assets	847	1,305	124	2,276
Liabilities				
Creditors: falling due within one year	(529)	(1,223)	(1)	(1,753)
Net current assets	318	82	123	523
Total assets less current liabilities	930	9,137	546	10,613
Creditors: falling due after one year	-	-	-	-
Total net assets	930	9,137	546	10,613
The funds of the charity:				
Endowment funds	-	-	546	546
Restricted funds	-	9,137	-	9,137
Unrestricted funds	930	-	-	930
	930	9,137	546	10,613

24. TRADING SUBSIDIARY

The charity is the sole member of a company limited by guarantee, Lancashire Wildlife Enterprises Limited, and has control of all of the voting rights of that company. It is registered in England and Wales.

The company's objective is to raise funds for the Trust through commercial activities.

These include car-parking, retail and catering services at the Brockholes Visitor Centre and Mere Sands Wood Nature Reserve and catering services at Moss Bank Park and Queen's Park in Bolton. It is intended to expand these activities to other Trust sites when and if opportunities arise.

During the twelve months to 31 March 2025, the trading subsidiary made a profit of £81,000.

Profit and loss account for twelve months to 31 March 2025	2025 £'000	2024 £'000
Turnover	**1,453**	1,323
Cost of sales	**(1,139)**	(982)
Gross profit	**314**	341
Overheads	**(233)**	(198)
Profit before interest	**81**	143
Interest receivable	**-**	-
Profit for the financial year	**81**	143

Balance sheet as at 31 March 2025	2025 £'000	2024 £'000
Fixed assets:		
Intangible fixed assets	**3**	1
Tangible fixed assets	**20**	27
Total fixed assets	**23**	28
Current assets:		
Stock	**23**	19
Debtors	**71**	221
Cash at bank and in hand	**154**	98
Total current assets	**248**	338
Liabilities		
Creditors: falling due within one year	**(168)**	(207)
Net current assets	**80**	131
Net assets	**103**	159
Capital and reserves		
Profit and loss account	**103**	159

Our History

We are The Wildlife Trust for Lancashire, Manchester and North Merseyside. Founded in 1962 by people who knew they needed to take-action for nature. Since then, we have grown to be the largest nature conservation body in the area.

The Wildlife Trust for
Lancashire Manchester & North Merseyside

We are uniquely positioned to lead change in our region, **working at a grass roots, local level** whilst also being part of a strong cohesive movement of Wildlife Trusts across the country. We have saved many special places, acquiring and managing many of them as nature reserves.

We look after over 1,288 hectares as nature reserves, plus at least the same again in partnership with others, all of which are havens for rare and threatened species and habitats. We strive to **connect people with nature** and help them to take-action for wildlife.

We deliver **environmental education to around 20,000 children** in an average year, and we have built three eco buildings for our operations to demonstrate how we can live lightly on the earth.

We have the **powerful voices of over 30,000 members**, whose invaluable support we simply could not do without. We engage **over 4,000 volunteers** in our mission, with around a quarter of those active on a very regular basis alongside our team of **192 staff**. Whether this is 'digging in' on the land or helping with education, fundraising or governing the charity, t**ogether we contribute locally to nature's conservation and recovery**.



Barn owl in flight - Simon Owen

THE LANCASHIRE WILDLIFE TRUST

England & Wales - Charity number 229325

Accounts



The Wildlife Trust for
Lancashire Manchester & North Merseyside

Annual Report

1st April 2023 – 31st March 2024

The Witton Greenhouse Project

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Chair's Statement



Globally April 2024 was warmer than any previous April and it was the 11th month in a row that was warmest for the respective month of the year. And 2023 was the hottest year ever. Global average ocean surface temperatures were more than 1˚C and global average land temperatures more than 2˚C above pre-industrial levels.

Climate change is affecting all aspects of life on earth. Nature and biodiversity are impacted by changing habitats, extreme weather events and the pressure on agriculture. Your Wildlife Trust is doing all it can to counter these pressures:

✓We are major players in the restoration of peatlands, slowing the release of carbon and starting its capture as well as creating new and valuable wildlife habitats. We work on lowland and upland peat, on our own land and land owned by other people. It was particularly exciting that this year the Trust was able to acquire land to extend its reserves on the Manchester Mosslands.

✓We protect and care for rare and precious habitats which host some rare and precious species. We work on habitats like Freshfield Dune Heath, where nearly 2,000 species have been recorded and where we are using conservation grazing and mechanical gorse removal to improve the habitat.

✓We advocate and influence at a regional level with local authorities, government agencies, other environment organisations, landowners, farmers and MPs. We work with partners on landscape-scale restoration projects. Building sustainable, connected habitats and ecosystems to increase biodiversity across the North West.

✓Our urban nature, nature and well-being, Youth Council and education programmes brings nature to urban areas, disadvantaged communities, and young people, encouraging and helping them to "take action for nature".

✓We continue to advocate for nature and to contribute to the development of Nature Recovery Strategies across our area on land and sea.

The last financial year has been very difficult with large increases in costs whilst the cost-of-living crisis has impacted revenue. We depend on membership subscriptions, legacies and donations to fund our core activities.
In October we launched our largest ever appeal, Step up for Wildlife. If you haven't done so already, please support this. If you have, thank you, and do please continue to contribute.

In November 2024, Hazel Ryan will retire as Vice-Chair and I as Chair of the Trust. Chris Davies will become Chair and Deborah Shackleton and Sheila Pankhurst Vice-Chairs. They bring a wealth of experience to these roles and I am confident that with their support and guidance the Trust will continue to power forward.



Julian Jackson


Little Woolden Moss - A.J.Critch Wildlife

Our Vision, Mission & Goals

Our Vision

That nature is recovering on a grand scale across Lancashire, Manchester and North Merseyside, and in our sea, and that everyone can enjoy our increasingly abundant wildlife.

Our Mission

✓ To enable wildlife's recovery in our area by working in partnership with others to conserve, restore, create and connect habitats and to increase species abundance.

✓ To connect people with nature and help them to take action for nature, wherever they are.

Our Strategic Goals

1. Nature is in recovery with abundant, diverse wildlife and natural processes creating wilder land and seascapes where people and nature thrive

2. People are better connected to nature in their lives and more are taking purposeful action for wildlife

3. Lancashire Wildlife Trust has the financial and human resources, systems and skills that it needsto improve our impact for nature's recovery

Ambition by 2030

30% of land and sea is in recovery

1 in 4 people taking action for nature

LWT will be bigger, better and more joined up*

Our National Goals:

1. Nature is in recovery with abundant, diverse wildlife and natural processes creating wilder land and seascapes where people and nature thrive.

2. People are taking action for nature and the climate, resulting in better decision making for the environment at both the local level and across the four nations of the UK.

3. Nature is playing a central and valued role in helping to address local and global problems.

**These are the nationally agreed priorities with the partnership of The Wildlife Trusts (TWT)*

* **Bigger:** a larger organisation in terms of people, revenue and impact achieved.
Better: Able to measure, monitor and demonstrate improved performance with evidence.
More joined up: Working and sharing of knowledge and skills between teams, and across Trusts, and working in partnership with and through stakeholders to deliver goals externally.

Public Benefit Statement


Nature and wellbeing session at Brockholes - A.J.Critch Wildlife

Lancashire Wildlife Trust is one of 46 separate charities in The Wildlife Trusts federation. All trusts exist to promote the care and protection of the environment. The advancement of environmental protection and improvement is recognised as a charitable purpose, regarded universally as producing a clear public benefit.

The Lancashire Wildlife Trust's philosophy is based on the belief the natural world deserves conserving for its own sake and, since this is perceived to be a worthy aim of public policy, it is a benefit to the public at large. However, the public benefits provided by the Wildlife Trusts go much further.

Our land management work on our own land, on others' land, and done by our contracts team, helps mitigate climate change by avoiding carbon release and sequestering carbon. Our work helps avoid downstream flooding, coastal erosion, enables climate adaptation, and cleans air and water.

Our nature reserves are open to the public, many have access on way-marked routes. Information and interpretation is provided to visitors. There can be conflicts between management requirements and unfettered access, but where this occurs, we try to keep any restrictions to a minimum.

Our education work is also recognised as a charitable activity in its own right.

Our information gathering and provision of expert advice and opinion to local authorities and others helps to ensure that planning decisions are made on a rational basis taking full account of the public benefit of wildlife.

We can also exert influence through our substantial membership at local level, and nationally through our membership of the Royal Society of Wildlife Trusts.

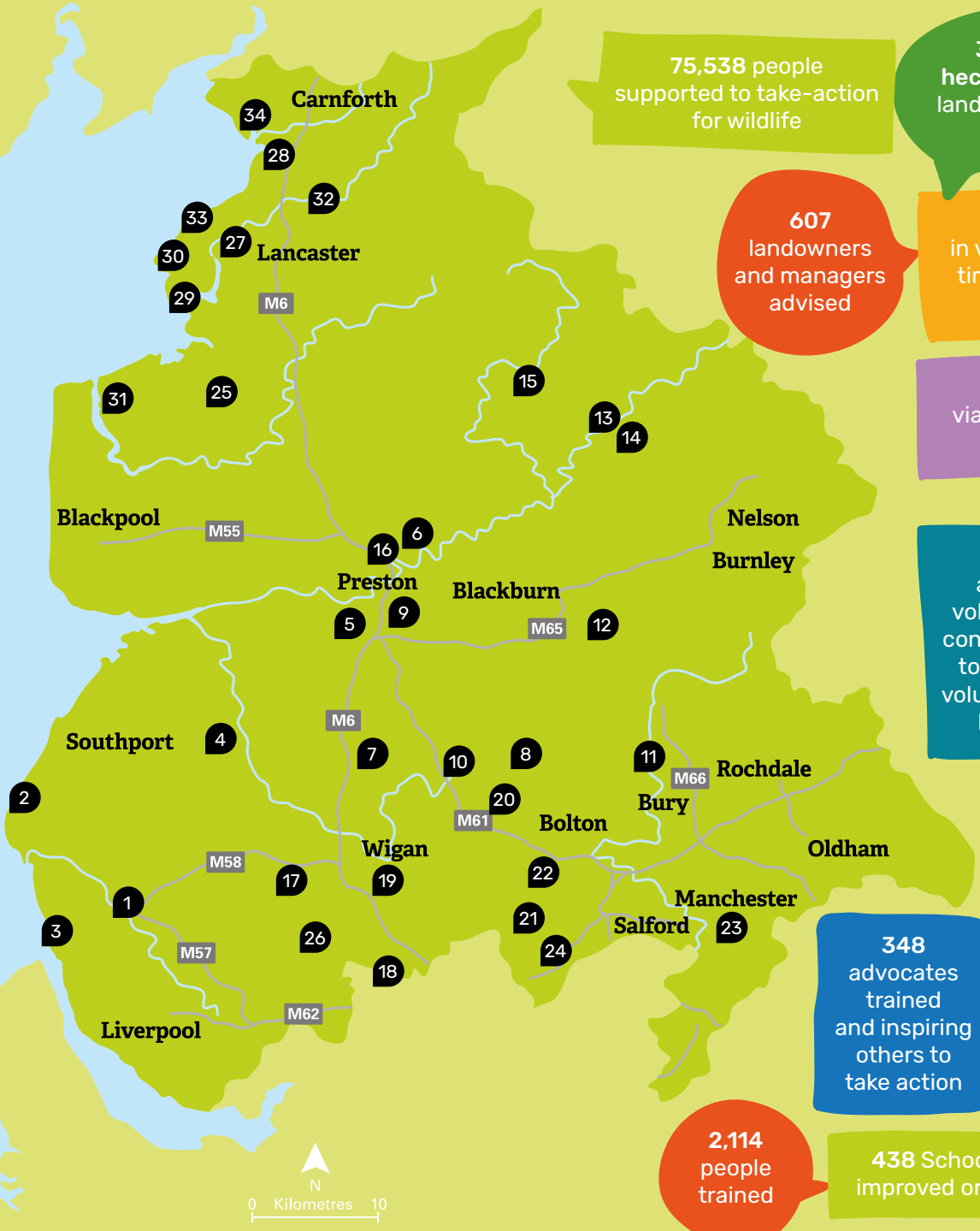
It is also our belief that the involvement of many volunteers in our work provides an outlet for altruistic endeavour which is of special benefit to those involved as well as delivering benefits to the wider public.

Promoting the enjoyment of the natural world is an important part of what we do: contact with the natural world and the appreciation of wildlife and wild places provides great pleasure to many people and contributes towards wellbeing and health. Our nature reserves and activities are available to benefit everyone and we also actively work with people to improve their mental health. We are also working to improve our provision for diverse audiences and underserved communities wherever possible.

The Trustees have referred to the Charity Commission on public benefit and our Constitution when reviewing key aims and objectives and planning future activities.

Our Reserves

1 Lunt Meadows
2 Freshfield Dune Heath
3 Seaforth
4 Mere Sands Wood
5 Cop Lane
6 Red Scar Woods
7 Freeman's Pasture
8 Longworth Clough
9 Willow Farm Wood
10 Dean Wood
11 Summerseat
12 Foxhill Bank
13 Cross Hill Quarry
14 Salthill Quarry
15 Moor Piece
16 Brockholes
17 Abram Flash and Lightshaw Meadows
18 Highfield Moss
19 Wigan Flashes
20 Red Moss
21 Astley Moss
22 Cutacre
23 Moston Fairway
24 Cadishead and Little Woolden Moss
25 Winmarleigh and Cockerham Moss
26 Holiday Moss
27 Freeman's Pools
28 Over Kellet Pond
29 Middleton
30 Heysham Nature Reserve
31 Barnaby's Sands and Burrows Marsh
32 Aughton Woods
33 Heysham Moss
34 Warton Crag



75,538 people supported to take-action for wildlife

3,741 hectares of land advised on

31,164 members and **45** corporate supporters

607 landowners and managers advised

£1m in volunteer time given to us

51 Biodiversity Assessments completed

4,296 people engaged via community engagement activities

18,364 people engaged through events

924 active volunteers contributing to **46,125** volunteering hours

686 participants in health / wellbeing programmes

12,325 people engaged with educational activities

348 advocates trained and inspiring others to take action

22,000 campaign actions taken

2,114 people trained

438 School grounds improved or advised on

Calendar highlights throughout the year



Bluebells and limestone taken at Warton Crag, Carnforth by Gemma De Cet

APRIL TO JUNE

- ✓ Fylde Sand Dunes won NW Coastal Forum Coastal Best Practice Award
- ✓ LWT volunteers won Highly Commended award at National Land Trust conference
- ✓ £1,183,088.42 for peatland restoration work across 16 sites/ 417 ha upland and lowland 2023-2025
- ✓ £24,000 commission secured from Natural England for management restoration plan for Mersey Valley (Manchester)
- ✓ 3,500 particpants at Manchester Festival of Nature
- ✓ Support for most successful City Nature Challenge in Greater Manchester – 8000+ records, 754 species recorded
- ✓ Nature and wellbeing partnership projects started at the Chai Community Centre Burnley and Salford Buddhist Centre
- ✓ More than 7,500 people took part in 30 Days Wild
- ✓ Completion of Access MSW project

JULY TO SEPTEMBER

- ✓ Wetter farming trial started on Chat Moss
- ✓ Safeguarding and Health & Safety training rolled out to Watch and Local Groups
- ✓ Launch of #VoteWildlife and Help a Hog campaigns
- ✓ Completion of Access Brockholes project
- ✓ Top of Lancashire 50-199 staff Table for Cycle September UK 2023
- ✓ Flashes Festival of Nature attracted around 5,000 participants to Pennington Flash

OCTOBER TO DECEMBER

- ✓ TWT Dame Mary Smieton Award for Best Practice in Equality, Diversity & Inclusion for Witton Country Park Greenhouses Project
- ✓ West Pennine Moors Landscape Recovery Success £735,000 for 2 years, working with 30 farms covering 7500ha in partnership with United Utilities and their tenants
- ✓ Wetter farming advisory work in West Lancashire
- ✓ Blue Influencers funding for Youth marine advocacy and engagement on Fylde coast
- ✓ Supporters Day celebrating our volunteers and supporters
- ✓ Step up for Wildlife campaign launched
- ✓ Brockholes Winter Fayre
- ✓ Parliamentary visit with local MPs
- ✓ Brilliant Partnership award at the Pennine Care People awards for work with Bury Early Intervention Team

#VoteWildlife
more than £1million secured for peatland restoration on the Greenspace project

JANUARY TO MARCH

- ✓ Species Survival Fund success with £568,000 secured for Wet Willow Wildlife
- ✓ A Safe Platform Project completed at Mere Sands Wood
- ✓ Valencia grant secured for Cutacre Nature Reserve to support hedgerow, grassland and ditch restoration works
- ✓ Grant secured from Swire Foundation for pond restoration work on several sites in Greater Manchester
- ✓ Greater Manchester hustings event on 15th April in partnership with Manchester Green Belt



Willow Tit by Adam Jones

Nature Recovery

In partnership

As a Wildlife Trust we recognise the importance of working with the farming community, whose ownership and management of much of Lancashire provides great opportunity for nature recovery. Farmers are looking for new business directions as grant funding moves away from a requirement to keep land in agricultural condition. The Trust grasped the opportunity to work with United Utilities tenants on the West Pennines Moors on developing a Landscape Recovery Scheme grant bid. The bid was successful, and we completed the Enrolment Phase in January leading to a two-year Development Stage rollout in May 2024. This could lead to a funded 20-year Delivery Phase by the partners in the project.

The Trust worked with partners to establish a Lancashire Woodland Partnership, providing more strategic leadership and coordination at a time when resources to plant trees through climate change mitigation grants has increased. The Trust chaired and hosted this, much-needed initiative.

Defra's new process for Local Nature Recovery Strategies (LNRS) will create strategies to highlight priority areas and actions to reconnect and rebuild nature. The Trust has been an active partner across the region, attending workshops and leading working groups. The plans should be in final draft stage in November 2024 and we hope this work will result in a significant increase of pace and coordination of action for wildlife habitats and species.

The Trust has been the habitat delivery partner for Natural England's Great Crested Newt District Level Licencing scheme in Lancashire and the year saw us go past 130 new and or restored ponds in the county since the initiative began. These compensatory ponds are paid for by developers to replace those lost at the ratio of three new ponds for each one lost. This work has been followed up with eDNA testing of the water in new and restored ponds to see if the newts have colonised them. Initial results showed over 40 per cent of new ponds being colonised.

The Red Squirrel Recovery Network is supporting red squirrel survival through habitat enhancement for red squirrels and active control of grey squirrels. A major North of England lottery bid was successful, and we have started on the Development Phase of the project.



Terns at Seaforth by Alan Wright

Red squirrel by A.J.Critch Wildlife

Red alert

helping our native squirrels across the north



Volunteering at Cutacre

Reserve Management

Our nature reserves are havens for wildlife and people. With the support of our members, volunteers and funders, we protect and enhance different habitats to encourage a diverse array of fauna and flora. Several projects have received funding across our nature reserves including:

- ✓ A Safe Platform Project at Mere Sands Wood and upgrading the Boilton Wood path project, funded by Lancashire Environmental Fund.
- ✓ Access Mere Sands Wood and Nurturing Nature Project, funded by BIFFA.
- ✓ Lower Ribble - £45,000 woodland work, £48,000 tilting weir and reedbed reprofiling, £50,000 towards staff costs and kit, funded by a National Highways grant.
- ✓ Cattle handling pen constructed and Clipex fencing at Freshfield Dune Heath creating a larger undisturbed area for wildlife and greater grazing options, which were funded by Natural England.

ARC GIS licences have been purchased for the Land Management Team, gathering survey data on:

- ✓ Tree Safety Assessment
- ✓ Hand Arm Vibration
- ✓ Common Bird Census
- ✓ Pesticide Usage

The Forestry Commission Woodland Management Plan for Brockholes was submitted and approved. This will sit in alignment with the management plan for the site.

Invasive species work continued across all relevant reserves, including rhododendron, balsalm, ragwort, knotweed, giant hogweed, Canada goose, mink and grey squirrel.

All larch trees under a Forestry Commission destruction notice were felled at Moor Piece with help from the wider team and Myerscough training department.

More than three hectares of ragwort-infested land was hand pulled and disposed of via burning at Lunt Meadows, as opposed to bailing and paying for disposal last year. Feasible alternatives may be biochar or ploughing into fallow land. No orchids were recorded at Cross Hill Quarry and Salthill Quarry in comparison to over 80 plants in recent years, this is thought to be due to dry summer weather conditions. Freemans Pools's shingle island was cleared of vegetation by the Environment Agency.

Delivery of winter work programmes and management plan objectives were completed where possible, including scrub removal, rush cutting, reed cutting, mowing, pond clearance, fencing and heather cutting, some of which was hampered by a wet winter.

Bird flu

ravaged our tern population at Seaforth



A Bog's Life Open Day at Little Woolden Moss by A.J.Critch Wildlife

Sixty to eighty tern chicks fledged from Seaforth in total, approximately a third in comparison to recent years and 199 adult tern carcasses were collected due to deaths from Bird Flu (50 per cent of the breeding population). We are anticipating a similar situation in 2024.

Issues with our grazing contractor left us short of cattle grazing during the summer but we have responded by buying cattle from Bollin Valley and Kirkham Prison - to be delivered in 2024." A no-fence trial for cattle was rolled out on North Lancashire sites, Brockholes and Cutacre.

Sefton Coast winter grazing sites were put forward to the RSWT Carbon calculation research project for greenhouse gases and emissions calculations.

The installation of metal Clipex fencing has begun on some sites including 1500m of fencing, five water gates and one field gate, completed by contracts team at Aughton Woods. We hope this will reduce the maintenance costs of replacing traditional wooden fencing.

A secondment of a member of the education team to Scutchers Acres went so well we are to extend the post for five years. A shared reserve assistant has assisted at Moor Piece with nest box monitoring, brush cutting and fencing. A replacement Mere Sands Wood Reserve Officer and a full time Grazing Assistant started in January. Two Lunt Heritage and Conservation trainees' contracts have been extended for six months to August 2024.

Landscape Programmes

Wigan Greenheart Landscape Recovery Scheme (LRS): our dedicated project team has been baselining habitat type and condition and species distribution; mapping, modelling and planning long-term improvements for species recovery and community benefit across 1,446 ha of land in Wigan and Leigh on behalf of the partnership with, Wigan Council and Forestry England.

An illustration of the scale of the work is the access feature mapping which covers 921 paths and 1,371 access features alone. There is a programme of community and stakeholder engagement, with 52 events delivered, reaching nearly 7,000 people. These included the Greenheart Summer School, walking and talking consultations and participation in the Flashes Festival of Nature in July 2023 which attracted around 5,000 participants to Pennington Flash.

The LRS team has developed innovative approaches which they are sharing with colleagues and wider stakeholders through various means, such as lunchtime Q&A webinars for dedicated audiences and topic task and finish groups.

We are developing a blended finance and governance plan to support future restoration works - identifying the potential for delivering offsite biodiversity net gain units, natural flood management income and carbon credits.

The **Great Manchester Wetlands Land Manager Group** is now in its second year. Supported by the Countryside Stewardship Facilitation Fund, this aims to support and inform landowners and managers across the GM Wetlands Partnership area to try to influence this key stakeholder sector to help create more of the nature recovery network.



Sphagnum moss by Chris Miller

Wet willows

Our project is creating willow tit habitat

Thirteen events have been delivered this year on lowland bog and fen and willow tit topics, as well as LWT expert-led talks on nature-based solutions financing, an ELMS supper, a Local Nature Recovery Strategy workshop and visits to members' land.

The Trust has supported the development of **Greater Manchester's Local Nature Recovery Strategy**, with representatives on the steering group and the species focus group, and leading habitat-focussed workshops.



Campaigning for wildlife by Alan Wright

Nature Recovery Focus Areas: as well as continuing to support and promote the Great Manchester Wetlands partnership, the team produced a major visioning report for the Alt Crossens area providing an informed basis for future work.

The first phase of the large heath butterfly reintroduction at Astley Moss concluded in summer 2023 with a total of 84 butterflies released in total since 2020. The project was presented at the Power to the Peatlands International Conference in Antwerp in September. Work to prepare for the reintroduction of the white-faced darter dragonfly continues.


Isle of Man cabbage looking towards St Annes by Alan Wright

Peatlands

The Trust's peatland programme maintains its reputation as a leader in the restoration and sustainable management of peatland habitats in the North West. The scale of the work and size of the team has continued to expand – in line with the UK policy and funding focus for peatlands.

Alongside the ongoing management of peatland sites which the Trust owns or manages, the peat team have been working across 17 externally funded projects, actively restoring or managing over 800 hectares across lowland and upland peatland – equivalent to over 1,120 football pitches. More is planned in the coming year following project and funding development this year. This work brings the total combined grant funding to date for the current business plan period to over **£5.5million**.

We wrapped up several projects in the year, including an Environment Agency funded feasibility for wetter farming in Alt Crossens and Nature for Climate Peatland Grant Scheme (NCPGS) Discovery Grant (development grant to identify, survey and plan restoration sites).

These projects have led the way for bigger and better things. Several exciting new projects came online over the past year, highlights include: NCPGS round three Restoration Grant delivering £1.5million of restoration across 437ha of peatland by March 2025; Veolia funded land acquisition of Turf Nest a key 4.7ha ALC grade one agricultural peatland situated between Astley and Bedford Mosses, and a partnership project with National Trust to deliver restoration at Dunham Massey.

Volunteer and local community support is key to what we can do and our GMEF-funded **A Bog's Life** project has created a fantastic engagement & education space on Little Woolden Moss.

Many of our grant funded projects come to an end in 2025 and the team has been working to develop new collaborations and applying for funding to enable us to continue delivering our ambitions at scale. Projects in the pipeline include partnering with Ribble Rivers Trust NFM project (Ribble Revival: Darwen Community Catchments).

A Bog's Life

Educating people about peat


Blackburn group of volunteers

We have continued to champion restoration of our peatlands where possible, but also drove forward with our work to pioneer alternative management practises on farmed peat soils, at our existing carbon farm trial in Lancashire and Rindle Moss wetter farming trial in Greater Manchester. We started two new field-scale wetter farming projects, funded through the Paludiculture Exploration Fund (PEF) and Lowland Agricultural Peat Water Discovery Pilot (LAPWDP). Our wetter farming innovation has been well represented in the media, ranging from Sky News Climate Show, the Guardian to BBC Countryfile.

The work we have been delivering is underpinned by scientific evidence and robust monitoring, and at the end of 2023 we kick started a three-year Innovate UK-funded Knowledge Transfer Partnership (KTP) with Liverpool John Moores University. KTP will focus on developing sustainable models for acquiring, restoring and sustainably managing our peatlands, using Green Finance mechanisms.

The work and reputation of the Lancashire Peat Partnership team has grown exponentially over the year, making great strides in forging a more coordinated approach to peatland work in Lancashire's uplands, in the West Pennines in particular.

We have continued to raise awareness for our peatland work and through development of the Hidden Peat campaign and liaising with Natural England on the proposed creation of a Mossland NNR (National Nature Reserve) in Chat Moss.

We are also actively linked into the Peat Working Group of The Wildlife Trusts, IUCN Peatland Comms Group and Peatland Code Technical Advisory Board as well as Technical Advisory Group for Natural England's Peatland Restoration Roadmap; we are also leading the Peatland Thematic Habitat Group for the Local Nature Recovery Strategy.

The Interreg-funded European Care-Peat project concluded this year with a flourish of publicity, partner relationships and embedding learning continue.

Bat boxes

Providing roosts for bats in Manchester city centre

Urban Nature Programmes

Part of the team work closely with the reserves team to oversee Cutacre Nature Reserve. Key successes have included helping with the trial of NoFence grazing as well as making significant progress on hedgerow restoration at the site.

Working closely with our Head of Land Management, officers have been able to secure further capital investment at the site to address issues around ditches whilst also bringing additional contractor capacity in to support grassland restoration and hedgerow work.

The team have worked effectively to secure financial support from corporates to assist with ongoing hedgerow restoration which will benefit species including grey partridge.

Species recording by volunteers at Cutacre, Ashton's Field and Philips Park continues to grow which assists with our management decisions. Our partnership with Higher Education institutions also continues to grow, especially Salford University whose undergraduate and post graduate students have completed research at Cutacre.

Our nature recovery works at Philips Park in partnership with Bury Council and local volunteers have continued, including focused restoration works of a key area of ancient semi-natural woodland at the site funded through National Highways Network for Nature programme culminating in 2025.

Whilst supporting the development of the first phase of Landscape Recovery Scheme in Wigan, our officers have continued to deliver habitat restoration and maintenance work across a series of Wigan Council greenspaces. Despite some challenges around reduced volunteer numbers, staff have made significant progress against habitat delivery plans.

The Urban Nature team have worked closely with our Nature Based Solutions team to secure funding from DEFRA's Species Survival Fund for a Wet Willow Wildlife project. This £568,000, two-year partnership with The Conservation Volunteers will see us make a difference in the creation of an improved wet willow habitat network across Bolton, Salford, Trafford and into the Mersey Gateway, supporting the red-listed willow tit and many other key species.



Willow Tit by Jessica Fung

As this landscape is not a key Nature Recovery Focus Area (NRFA) and our capacity is limited as a department we chose not to engage in a delivery capacity, but the Trust will continue to support key partners.

We have continued to work closely with Manchester City Council and other stakeholders to support works to enhance biodiversity on sites in the city. The Trust worked with TEP and Groundwork to undertake a desk-based analysis of land owned by Manchester City Council to help advise and inform decisions on where offsite Biodiversity Net Gain investment should be focused.

In 2024/2025 the team will build on this work by supporting the City Council with a series of ecological baseline surveys and management specifications to realise habitat gain. These ecological baseline surveys will complement feasibility work which our team is already undertaking along the River Mersey in partnership with Natural England and work linking the River Mersey to Manchester Airport along the M56 which is funded by National Highways.

Members of the team have undertaken ecological baseline surveys with Greater Manchester Local Authorities, including Oldham, Tameside and Bury. This work will help these authorities to maximise investment into key wildlife sites soon.

The Urban Nature team, working with the Trusts GIS officer have worked in partnership with Cheshire Wildlife Trust to support Greater Manchester Combined Authority with the methodology underpinning the GM Local Nature Recovery Strategy. Working collaboratively, we have tested and advised upon different habitat connectivity tools to assist with work to identify priority opportunity areas and corridors to link and expand the existing core network.
The operational learning from this work will help the Trust improve its evidence-based decisions on land acquisition in the future.

Our work funded by the Greater Manchester Mayor's Greenspaces Fund has engaged and supported a significant number of grassroots community initiatives with their aspirations to improve local greenspaces for nature and people. Key successes have included supporting a collaboration of four different community groups in Radcliffe, Bury, to secure over £40,000 for enhancements to a range of urban greenspaces.

The team have continued to work with organisations such as the Museum of Science and Industry, neighbourhood teams and community groups to deliver activities to connect people with nature. Focused work on surveys and bat box building workshops and subsequent installation with community groups in the Deansgate ward of Manchester highlight some of our urban work.



Little Woolden Moss sunrise by Standby Productions

Train pain

Will HS2 go ahead, potentially damaging vital habitat?

Standing Up for Wildlife

The Trust continued to be active in commenting and lobbying on major infrastructure proposals that will affect wildlife. The three proposed Mersey tidal energy scheme options – onshore lagoon, offshore lagoon and barrier barrage consultations were completed - with the Liverpool City Region having decided recently to pursue the tidal barrage option. This is the option that seemed likely to have the greatest impact on international, national and local nature assets.

We understand that economic arguments were considered to trump those considerations. However, we fight on to get the best deal for marine and coastal wildlife.

We have increased our engagement on the proposed Morgan and Morecambe offshore wind projects in the Irish Sea off Lancashire and North Wales. Wildlife Trust marine and terrestrial staff sit on the expert working group to scrutinise the applicant's preliminary proposals.

Electrical transmission cabling would potentially impact on the offshore Fylde Marine Conservation Zone and is likely to come ashore in Lancashire just south of Squire's Gate, Blackpool, where it would impact on recovering dunes in St. Anne's.

It would then progress through Fylde and cross the upper Ribble Estuary to link to the national electricity grid, west of Penwortham, with potential impacts on route on local wildlife sites but also opportunities for onsite and offsite habitat restoration, creation, and reconnection in association with the development route. The Fylde Dunes were also under threat from a proposal to extract sand off the beach at St. Anne's, to which we had objected, the proposal has been withdrawn.

The Government's cancellation of HS2 Phase 2b brought almost to an end a significant area of responses to consultation and related campaign work: however, the potential revival of part of HS2 as a part of the Northern Powerhouse Rail proposal means we must continue to keep a watching brief. The shadow of compulsory purchase still, theoretically, hangs over our Little Woolden Moss nature reserve as HS2 Ltd has yet to withdraw it.



The Fylde Sand Dunes by Amy Pennington

We continue to routinely respond to public consultations on the 26 local plans that cover our area, and to engage with the Greater Manchester and Liverpool City Region spatial plans. We were successful in persuading the planning inspectors for the Places for Everyone Greater Manchester spatial plan to recommend deletion of a proposed major development allocation on deep peat at South of Irlam Station and strengthening of mitigation and compensation policies for other deep peat allocation proposals.

However, we must now pursue a damaging allocation policy for development around Elton Reservoir, through to the Bury Local Plan consultation stage.

Public consultation on the Liverpool City Region Spatial Development Strategy to 2040 is at its earliest stages, with our most recent response containing suggestions for improvement to potential policies.
We have continued contact with 46 MPs in our area, which resulted in dialogue over specific local and national issues; and we also arranged a North West England's Wildlife Trusts' reception in Westminster with support from The Wildlife Trusts' Central Public Affairs Team.

There we met with the MPs for Fleetwood & Lancaster, Fylde, Pendle and South Ribble, and the Bishop of Manchester (a member of the House of Lords), or their parliamentary assistants. We also met locally with Mr Peter Dowd MP to discuss our Nature & Wellbeing work in his Bootle constituency.

Living Sea Coastal Projects

The Trust works closely with the Wildlife Trusts of Cumbria and Cheshire to coordinate conservation and awareness activities in the North West Irish Sea. The group continues to promote marine wildlife and engage with issues and policy where this affects the marine environment.

We engaged in the consultation over guidance to public authorities on the recently introduced Highly Protected Marine Areas (HPMA). These areas are supposed to be non-intervention and we are disappointed at the lack of rigor and ambition in the draft guidance. We will continue to press for true protections for the HPMAs and Marine Conservation Zones.

We lobbied lead bodies during the year for the marine environment to be included in the three developing Local Nature Recovery Strategies – to mixed success – as we felt this was a great opportunity for joined up environmental thinking.



Christmas tree planting at Fylde Sand Dunes

Lobbying

Protecting our Irish Sea from damaging development

This lack of government priority for the marine environment led the Irish Sea Network, led by North West Wildlife Trusts, to publishing the lobbying report 'Ecological Considerations for Marine Spatial Planning in the Irish Sea'.

Marine Week activities were a great success at the end of July with multiple engagement events being well attended through The Bay and Fylde Dunes Projects.

The Fylde Dunes Project had another successful year promoting and delivering conservation activities. February saw the return of volunteers in numbers to help with the annual Christmas tree tasks where the trees are partially buried to trap sand and build new dunes. Over 340 volunteers took part and a Sky News YouTube video filmed on the second day had over 1.5 million views and thousands of comments from all over the globe.



The Bay volunteers

The project was successful in attracting funding from the Blue Influencers Fund. Young people between the ages of 10 to 14 years from under-served communities, are being trained and mentored to becoming marine influencers, boosting knowledge and confidence.

Our Future Coast Project has continued with its innovation in engagement work including trialling of Hello Lamp Post, a technique for gathering local stories, reflection and insights from coastal communities.

In the light of sea-level rise, the project has been undertaking Community Readiness assessments to baseline community knowledge and track changes overtime.

It commissioned two reports to highlight best practice in coastal management on the Fylde coast on ecological change following management interventions and the engagement of key stakeholders in coastal management.



People Engagement

Nature and Wellbeing

The Trust has been developing its Nature and Wellbeing service building on the initial Myplace project since 2016. The team has grown and adapted, investing years developing good quality partnerships with communities. This led to lots of activity growing organically in response to both local need and opportunity - The Greenhouse Project in Witton Park in Blackburn being a prime example.

At a time when The Trust and The Wildlife Trust movement is focussing on working across communities to encourage more people to join us in turning around Nature's Recovery this area of our work is set to increase.

It's been a pleasure throughout 2023/24 to have been working with Lancashire and South Cumbria NHS Foundation Trust and the communities of Burnley at The Chai Centre. Grants from NHS Charities and Know Your Neighbourhood have enabled us to set up a regular nature and wellbeing group, gardening workshops and an environmental arts programme in the grounds.

We're excited that this looks set to continue into 2024/25 with support from Lancashire Environment Fund and UKSPF support via Burnley CVS and the Canal and Rivers Trust. Work is ranging from improving areas for nature, food growing, connecting communities via art and nature, green social prescribing, and introductory training for conservation.

Work in Greater Manchester has largely been centred around Bolton and Bury where we have started a regular nature and wellbeing hub in Bolton with support from Bolton CVS and continued to deliver across Bury working with Bury GP Fed and Pennine Care NHS Foundation Trust. Our work with the Early Intervention team in Bury supporting people with poor mental health and wellbeing to step down from clinical care led to us winning a partnership award with Pennine Care.

This has led to us working up a design from our learning here to develop a programme working alongside Early Intervention in Chorley, supported by the ICB and Chorley Council that will be delivered throughout 2024/25.

Green Social Prescribing has provided a route to the Lancashire Wildlife Trust for 7% for our staff (33% of Nature and Wellbeing staff), and 61% of staff started their career via a traineeship (figures as self reported in a voluntary poll). We are proud that we are providing a pathway to a career in conservation.

What has been really exciting this year is the increased collaboration between LWT's nature and wellbeing work and our nature recovery activity. More and more we can connect people who start their journey with LWT through community engagement and green social prescribing, into becoming part of the delivery of some of the Trust's most innovative nature recovery work.

We're also really pleased to be thematic lead for Lancashire's Local Nature Recovery Strategy going into 2024/25. This year we've led a community conversation programme for Natural England across the West Pennine Moors, speaking with hundreds of people about their experience of the Moors. This will continue into 2024/25 as we support the new Landscape Recovery Scheme West Pennine More Nature, delivering the community engagement strand of this work.

The Greenhouse Project has continued to develop, winning The Wildlife Trust's Dame Mary Smieton Award for its approach to wide ranging engagement with communities in Blackburn. Work has ranged from Young Peoples mentoring through Chip In, to food growing, solstice celebrations, Iftar events and much more. Going in to 2024/25 The Greenhouses and volunteers will be working on growing sphagnum moss and other native plants that will be used in plant reintroduction work across our Peatlands. We'll be hosting community engagement activity across the West Pennine Moors.

The Bay project has now completed the original PPL funded programme and is into its third year of delivery. Having supported thousands of people the team have now been delivering work ranging across the whole of Morecambe Bay, working in partnership with Living Seas North West. Activities have ranged from monitoring sabellaria reef to UV rockpooling. Our partnership with Eden Morecambe has also seen us delivering blue (coastal) social prescribing as part of their national Nature Connections programme.



Rockpooling at Heysham by Alan Wright

Time for action

We are asking people to make a difference

Action for Nature & Volunteers

Our second year addressing our ambition to see 1 in 4 of our population taking meaningful action for nature has seen the development of an Action for Nature plan based on consultations undertaken internally with particular benefit from an external facilitator who helped us to understand key barriers and opportunities. We have clearly defined our approach to Taking Action for Nature and our Interactive Map is going live next year.

We all recognise the importance of enabling people to take action for nature, particularly those ways in which we empower people to become champions or advocates for a Wilder Future. There are intrinsic links with the Climate Crisis, and as a result we are developing a Carbon Literacy training course that reflects on both what we all can do to reduce our carbon footprint, preferably through actions that also benefit nature.

We have been trialling a number of ways to ensure a community organising approach builds the skills and confidence of local people and communities to ensure activity has a ripple effect - this is the power of success stories encouraging others to do something similar.

Nextdoor Nature, a programme led by RSWT and funded by the National Lottery Heritage Fund, has seen good results via our pilot programme in Merseyside. It has focused on Bootle, Seaforth and Litherland areas. The community empowering approach has resulted in local groups sowing their own wildflower meadows, planting fruit trees, creating a nature park and setting up gardening clubs. Lots of learning has come from it, the effectiveness of specific staff supporting groups in helping make changes they need in their neighbourhoods that benefits nature. It is cost effective as well as powerful.

The Green Space Fund Advisor role, as part of a consortium led by Groundwork Greater Manchester and funded through the Greater Manchester Green Spaces Fund, has worked well this year. It supports groups across Bolton and Bury to find out ideas for greenspace improvements, and then to support them to develop projects that can be submitted to the Green Spaces Fund, and other funding sources. This role has proven the power of community organising by ensuring communities take a lead and build skills to carry on managing and appreciating green spaces that have been created and improved.

Greater Manchester Environment Fund and Lancashire Environment Fund, both independent charities supported by The Trust, have seen a wide variety of groups putting forward projects that they are clearly passionate about. The stories that are coming out from the funds distributed are powerful and offer great inspiration to others to appreciate the benefits of nature.



Darwen Moor guided walk - A.J.Critch Wildlife



Wigan Greenheart LRS Walking & Talking event by Jessica Fung

Our volunteers are central to all that we do. The last year has seen our volunteer numbers rise to 924 - an increase of over a 100 on the previous year. Volunteer hours given has also risen to 46,000. This means that at a time others struggle to attract volunteers, we have more people doing more for nature with us. It equates to £1 million in volunteer time given to us. A real success story showing our strength in harnessing peoples' passion. New roles surveying willow tits and planting sphagnum moss have proved very popular.

In the last year there have been some big changes to volunteering to improve the volunteer experience and the volunteer recruitment and onboarding processes. A new volunteer management system is now being rolled out across the Trust. This will transform the way we empower volunteering. It will give us detailed information about what our volunteers achieve. Every volunteer will be able to see other volunteer opportunities across the trust and get bespoke news and opportunities. It is the biggest system change that the Trust has ever undertaken and should be complete by end of 2024. The roll out is phased and careful to ensure staff and volunteers feel supported with the changes.

A new Volunteer Agreement has been created and shared with all volunteers and staff. This will form part of the new Volunteer Handbook. More volunteer events and social activities have been offered this year, with the Peatlands guided walk and Wildflower ID Course well attended. The Supporters Day was given a new focus and linked to the Action for Nature theme. Volunteers that attended it gave it a 95 per cent satisfaction rating, with the new Action for Nature Awards loved by all. Other improvements to volunteer rewards and recognition have included an increase in volunteer travel expenses, so they are now aligned to staff rates.

Other new benefits will include free parking at our sites and a discount for all our volunteers in our retail outlets, helping ensure our volunteers feel valued, connected and truly part of our movement.

Work has been ongoing this year to ensure all Watch Groups and affiliated local groups are receiving the training and support they require. Two local groups have closed with work to help those involved in them move back successfully to being volunteers with us.

It's great outdoors

A natural education for our children

Education

The year started well with new funding sourced and secured and a revamped vision for Nature Based Learning (NBL) and Forest School Training (FST)teams.

We have gone through an amazing transformation with our FST Team not only moving accrediting bodies but moving to a digital reporting format. With staffing changes the decision was taken in January to reduce our Forest School delivery for the upcoming year and bring external expertise in to cover absence. The delivery is planned to be ramped up again early 2025 when capacity increases.

We are grateful to Inflexion for the transformational gift of £120,000 over three years to support our education work in Greater Manchester. This will provide free education sessions to schools in the form of visits to one of our GM reserves or centres or an Outreach session where one of our officers will go in to their school and provide a day's delivery utilising the school grounds for wildlife exploration.

Part of the understanding with the funded sessions is that they will take place in our quiet delivery months. The Nature Based Learning (NBL) outreach team has been delivering its own outputs but has been brought in to help across the trust.

This team works closely with schools in their own settings to embed outdoor learning, community engagement activity and training for teachers.

We continue to support Stay, Play and Learn sessions across children's centres in Bolton. These sessions foster an early interest in wildlife and inspire young children and their families to spend more time in nature. The programme facilitates work with families that may not be able to access our beloved Nature Tots and Nature kids' sessions, which take place at Brockholes, Heysham, The Hive and Mere Sands Wood.

Bookings with our education team at Brockholes have remained strong this year, with full occupancy in our summer months, sessions at our other sites have been steady but with staffing issues we have concentrated on fulfilling our commitments at Brockholes rather than chasing further work and therefore have been more reactionary rather than proactive at our other sites. Work continues at The Hive with great volunteer and staff input, a new lease has been confirmed and we hope it will be signed in the next year allowing further input there.



Manchester Festival of Nature by Paul Heyes

Youth Council

Our young people are making a difference for nature



Youth Council

Youth Council and Youth Voice

The Youth Council has gone from strength to strength, 2023 being the first year the Youth Council was led by a Chair, and two vices Chairs, and had representation at every Trustee Meeting.

Internally, the Youth Council has worked hard to ensure their voices are heard. They have reviewed LWT social media and presented the feedback to the communications team, inputted into the business plan and, edited the equality, diversity and inclusion plan to ensure that more diverse young voices are included. The Youth Council have had a lot more presence by creating videos for social media and through writing blogs for our website.

Not only have the Youth Council helped with on-the-ground conservation tasks, such as pulling ragwort and leading bat walks, they have become qualified outdoor first aiders.

Externally, the Youth Council have written to DEFRA in support of peat restoration projects, co-created a Parliamentary Reception in the House of Commons and have handed in an open letter with over 100,000 signatures to 10 Downing Street asking the Prime Minister to rethink the nature numbers on HS2.

The Youth Council has created and led workshops at Manchester Festival of Nature, UK Youth for Nature Summit and at our Supporters Day. The Youth Council continues to be a huge asset for the Trust and is seen as a benchmark for other Wildlife Trusts and organisations.

The Youth Voice Officer has been doing more work with youth groups including running multiple nature-themed craft and skills-based sessions with young people in Merseyside who aren't engaging in education and working within under-served areas by putting on specific young person events, such as practical conservation or nature-themed craft sessions.

In a commitment to young people's development, the Youth Voice Officer has run a series of dedicated online educational sessions for young people on topics such as red squirrels and peatbogs.

Due to more resources, education and media coverage, young people are becoming increasingly concerned for nature and the environment, therefore we are continuing to equip them with the skills and knowledge to make a long-lasting positive impact for nature.



Youth Council at MFON 2023

Our Partners

Thank you to our corporate partners who help us financially and love to get involved in our activities. All of these partners are taking action for nature and making a difference.

Beechfields Brands
Close Brothers
Eric Wright Group
Evans Vanodine
Gresham Office Furniture
Little Green Feet
JBI Ltd
Mace
Northstone
Places for People
Planet Shine
Siemens
Standby Productions
Volker Stevin
VP plc
Victrex
Decordia Ltd
Dock10
Fort Vale Engineering Ltd
Making Energy Greener
MJ Wilkinson Plant Hire
Cavendish Nuclear
Stowe Family Law
Valley Mist
Weinerberger
Hoofs & Paws
Moss Wood Caravan Park
Wild Woolers
Worthington Sharpe Ltd
Siemens
Wildlife Travel
Morgan Sindell
Construction
Eric Wright Constuction
VercoGlobal
Laing



Welly Workout by Jamie Lawson



Corporate partners volunteering at Brockholes



The Wild Woolers

Good for business

And it's good for nature

Resilience

Fundraising

Fundraising to the public has presented challenges over this year, with the continuing impact of the cost of living causing giving trends to decline. Our supporter retention dipped during the year but is now stabilising. Membership recruitment slowed, with a particular challenge in our face-to-face recruitment which has not generated the levels of support predicted.

We have however achieved a small amount of growth this year and we continue to explore sustainable ways to fundraise with the public.

Delivered this year by carefully vetted and monitored fundraising professionals:

- ✓ Face to face membership recruitment on private sites (CF Fundraising)
- ✓ Telephone Fundraising – member welcome calls and gift aid declarations (QTS Fundraising)
- ✓ Digital 'half price membership sale'

Delivered by our skilled in-house team:

- ✓ Online membership recruitment
- ✓ Fundraising appeals
- ✓ Membership recruitment on our reserves
- ✓ In memory and in celebration donations
- ✓ Individual Fundraising
- ✓ General Donations
- ✓ Corporate Fundraising

Growing our resources

Our fundraising activity generates vital unrestricted income for the Trust, meaning we can invest this money where wildlife really needs it the most. We are working to embed our supporters at the heart of everything we do, fundraising in both a respectful and inspiring way.

Without our dedicated supporters, our organisation could not carry out the wide range of essential work for wildlife we do. Our focus around growing resources with our fundraising this year has been the launch of our major 'Step up for Wildlife' appeal, with an ambitious target of £300,000.

This has really galvanised our supporters and we have seen a significant increase in both groups and individuals fundraising 'in aid of' the Lancashire Wildlife Trust in a whole host of creative ways to support the appeal. We have also seen an increase in businesses wanting to support our work, and we continue to nurture these partnerships.

We continue to deliver key supporter engagement events throughout the year. Our approach to grow resources is to ensure we are deepening connections with our cause and our fundraising team has delivered several key initiatives which ensure we are both engaging individuals and increasing the number of people taking meaningful action for nature.

SOME KEY HIGHLIGHTS INCLUDE:

- ✓ **The launch of the My Wild Garden Awards**
- ✓ **Digital Help a Hog campaign, raising awareness and encouraging the submission of hedgehog sightings.**
- ✓ **30 Days Wild in June and 12 Days Wild in December continues to be a fantastic way to engage people in nature and grow support for our cause.**
- ✓ **Our corporate fundraising has focused on strong partnership development, and we are seeing a significant increase in the number of businesses who want to engage with us, and really make a difference.**
- ✓ **We held a series of thank you and legacy events, including a lunch and talk session at Mere Sands Wood, engaging key supporters and further nurturing relationships.**
- ✓ **We continued to work in partnership with the Big Give, creating match funding opportunities for our major appeals.**



My Wild Garden Award by Lucy Coxhead

Wild days

Our campaigns are raising awareness and money


Hedgehog by Heather Sheldrick

Brockholes Enterprises Limited

Diversity and accessibility have been important in generating income for our charity over the 14 years since Brockholes Enterprises Limited (BELt), was established as our trading subsidiary.

Our commitment to accessibility remained steadfast and we hosted our usual British Sign Language (BSL), Makaton, Special Educational Needs (SEN) and autism sessions at large events. We have been working with partners to deliver free places to members of the community who want to come to our events but struggle for a number of reasons, including needing additional support with finances.

Events were a big focus this year, looking at where they can attract new audiences and generate crucial commercial income to support the Trust. Our Christmas markets grew and we plan to look at other larger events. We now offer those popular markets, festive events and a new evening Christmas Fayre. These events generated significant footfall and income, subsequently we are now planning more of the same, with seasonal themes, throughout the year.



Brockholes Winter Fayre by Paul Heyes

We have implemented a new staffing and volunteer structure across BELt which has allowed us to focus on welcoming our visitors, as well as driving footfall and increasing visits by more diverse members of the community. All this is happening while we are generating much-needed income for the charity.

Wedding sales continue to gently grow and have recovered from the impact of COVID. Conference business has performed well at Brockholes. Mere Sands Wood has not converted as well as we would have liked on conference business, but we will re-focus on this in 2025.

Moss Bank Park café continues to perform well and exceed expectations. It is sustaining good footfall throughout the year offering us a fantastic opportunity to engage with a section of an urban community that we wouldn't usually reach. Extensive work has been undertaken in the tail end of the year with a focus to build relationships with key councils to help us find our next outlet.



Brockholes nature reserve



Brockholes wedding

Food for thought

Our cafes overlook natural wonders

We now advise other Wildlife Trusts and charities on visitor centres, cafes, shops and their associated systems and processes. This allows us to generate income and forge new relationships whilst capturing valuable insights into operations across the country.

Opportunities are being sought for new revenue generation that adds to visitor experience and increases our exposure across Lancashire.

Overall, BELt continues to deliver sustainable profitable income, and a multitude of soft benefits to the Trust and is working to slowly grow this whilst working in line with our core values.

"Please note that as of 11th September 2024 the name has now changed to Lancashire Wildlife Enterprises Ltd."

Nature for all

We want to share our wild places with everyone



Volunteers from Purple Patch at the annual Christmas tree planting event by Alan Wright

Equality, Diversity and Inclusion

The Trust has taken positive steps towards becoming a more inclusive and welcoming organisation with activities and facilities accessible to all. Recognising this is a huge task, an Advisory Group has been established to drive forward change across the organisation.

In the last year the Group has:

- ✓ Supported a Senior Manager who chairs the group, alongside a Trustee. Both the Chair and Trustee provide updates and feedback to Council and the HR Sub Committee.
- ✓ Produced an Equality, Diversity Inclusion (EDI) Policy and public statement,
- ✓ Created a 'Wild About Inclusion' Action Plan approved by Trustees with measurable targets to drive forward change. Focussing on priorities identified through consultations, feedback, baseline data analysis and actions embedded across all workstreams within our Business Plan.
- ✓ Conducted an Annual survey to review our organisational diversity, with an opportunity for staff to feedback and contribute on our performance.
- ✓ Approved the EDI training that has become mandatory for staff and Trustees – 100% of staff have completed in the last year.
- ✓ Introduced a Reward and Recognition Package for staff that also supports recruitment and retention.
- ✓ Carried out a number of consultations and internal audits with groups and organisations with lived experience to provide feedback on our facilities and activities, and to co-design future priorities to improve accessibility. Thanks to Purple Patch, The Brain Charity and Bury Blind Society for valued presentations and feedback. This activity has helped us to consider new and different ways to engage with more diverse audiences.
- ✓ Supported 13 Traineeships and Placements who gained valuable skills and experience early in their environmental sector career.
- ✓ Created an accessible Outdoor Learning area at Brockholes, co-designed by people who will benefit from it the most.

Our Engagement and Empowerment Committee has also helped us to review how we engage with new and diverse audiences across everything that we do. This work has helped us to consider different techniques to engagement from a variety of perspectives.



Painted lady butterfly by Ali Rajabali

Maintenance

Our maintenance team are the unsung heroes of the Trust, working hard and without fuss to keep the wheels of our charity oiled and maintaining our visitor, office and workshop buildings and other infrastructure.

In recent years we have improved the ability of our maintenance team to log, prioritise and fix maintenance issues across all our sites.

We have now introduced a new system called MyCompliance, which will help us to maintain and track the legal compliance and condition of our built and infrastructure assets, and our vehicles, as well as maintenance logging and incident reporting.

By 2027 we plan for the system to hold a complete legislation library and our Risk Assessment Method Statements (RAMs).



Scrub clearance at Little Woolden Moss by Jamie Lawson

Working for nature

Making things run smoothly

Safety, Health and Environmental Performance

GRAPH 1

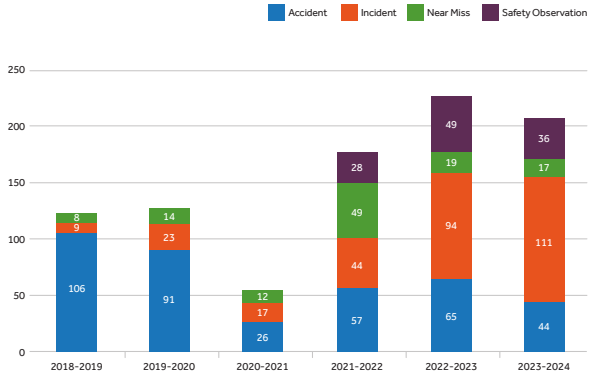
We've seen an encouraging reduction in the number of accidents. The rise in incidents can be directly attributed to the increase in anti-social behaviour, rather than injuries or unsafe acts by staff, volunteers or general visitors.

The increase in reports since 2021 should be viewed as progress, with the introduction of Safety Observations and Near Miss reports encouraging staff and volunteers to report concerns, before they develop into accidents or incidents.

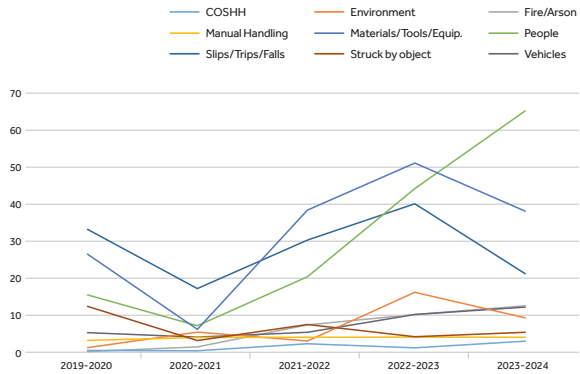
GRAPH 2

Shows year-on-year comparison of reports relating to categories across LWT activities. Reports relating to the People category includes Vandalism, Anti-social behaviour, unauthorised vehicles and dogs has significantly increased. With Slips\Trips\Falls and Materials\Tools\Equipment reports both reducing.

GRAPH 1 : REPORT TYPES



GRAPH 2: NUMBER OF REPORTS PER CATEGORY



GOING FORWARD

A new compliance system has been approved by the Senior Management Team and will be introduced early 2024-2025. The system will improve compliance and ensure consistency across departments for all aspects of Safety, Health & Environment.

Environmental Performance

To reduce climate change impacts and create healthy ecosystems, the Trust is committed to identifying, managing, mitigating and reporting on our own climate and nature related impacts during our activities.

Whilst in the first stages of assessing our impact, further work will be conducted over the next 5 years to understand and improve our reporting metrics and processes. To help identify and address any gaps in line with the recommendations from the Taskforce on Climate-related Financial Disclosures (TCFD) and the Taskforce on Nature-related Financial Disclosures (TNFD). Further details are available on request.

Below are some of our current activities:

- ✓ Every team embedding Net Zero targets within the business plan with measurable targets to drive forward change.
- ✓ The Trust's Carbon team is active, consisting of 17 staff meeting every other month to plan actions and share learning.
- ✓ Trust staff came first in the Lancashire 50-199 staff Table for Cycle September UK 2023. Over half our recorded miles were transport miles, which saved 891 lbs of CO^2. Our score of 5419 points also saw us take Bronze in the UK competition
- ✓ Preparing Carbon Literacy training for all staff, to be rolled out during 2024/25.
- ✓ Calculating our Carbon Footprint for the past 5 years. This process has evolved in line with National Wildlife Trust metrics and learning. The fourth submission of our Carbon Footprint calculation was submitted to RSWT at the end of January 2024, showing 683.88 CO2e. Further details of methodology and outcomes will be available on request when the full report is issued in 2024. Table below shows a comparison of emissions between each reporting period.

YEAR	2019-2020	2020-2020	2021-2022	2022-2023
CO^2 Emissions	488.6	319.59	599.96	482.07

Note CO^2e = Carbon Dioxide Equivalent: Unit used to compare emissions of greenhouse gases, using carbon dioxide as the benchmark. For example, Methane is approximately 28 more warming than carbon dioxide, therefore 1 tonne of Methane is equivalent to 28 tonnes of carbon dioxide.

Sustainable Development Goals (SDG)

As an environmental protection and improvement charity, part of our core purpose is to advance the education of the public in the principles and practice of biodiversity conservation and sustainable development.

"..development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (Brundtland Commission).

We are a local grass roots organisation that thinks globally and acts locally. In our work, and the work we undertake with others, we are actively working to creating a healthier more sustainable environment in Lancashire, Manchester and North Merseyside.

Whilst acting locally, the table right is a short list of the ways that our work aligns with the United Nations international targets.



GOALS	INTERNATIONAL TARGETS	SOME OF OUR ACTIONS OVER 2023/24
Ensure healthy lives and promote well-being for all at all ages	**3.4** ...promote mental health and well-being	• 686 community participants in health / wellbeing programmes (against target of 672) • 932 active volunteers contributing 46079 volunteering hours (prior year 798 volunteers giving 43025 hours) • Investment into Volunteer Manager Post
Ensure inclusive education & promote lifelong learning opportunities for all	**4.7** ...ensure that all learners acquire the knowledge and skills needed to promote sustainable development	• 12,325 people engaged with educational activities (against the target of 20000). Reduction due to turnover/ capacity impacts • 2,114 people trained (prior year 1,159) • 348 advocates trained and inspiring other to take action for nature • 2,064 people directly engaged through support to groups (prior year 2,041)
Take urgent action to combat climate change and its impacts	**13.2** Integrate climate change measures into national policies, strategies and planning	• Awareness campaigns and Peatland protection and advocacy including strengthening mitigation and compensation policies for deep peat development proposals
	13.3 Improve education, ...on climate change mitigation, adaptation	• Training and mentoring young people to become marine influencers • The Bay and Fylde Dunes projects stepping up climate change mitigation and adaptation delivery including organising multiple Marine Week engagement events • Our Future Coast project gathering insights from coastal communities, undertaking Community Readiness assessments and commissioning 2 reports on best practice in coastal management
Conserve & sustainably use the oceans, seas and marine resources for sustainable development	**14.2** ...manage and protect marine and coastal ecosystems	• Irish Sea Network Vision for the Irish Sea advocacy in "Ecological Considerations for Marine Spatial Planning in the Irish Sea" Report
	14.5 ...conserve coastal and marine areas	• Over 340 volunteers involved in award-winning climate adaptation project at Fylde Sand Dunes, recycling Christmas trees by planting them to create new dunes
Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	**15.1** ...ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems	• 607 Landowners / Land managers advised on over 3,700ha of land (prior year 154 Landowners/managers advised on ,3536 ha). Actively restoring or managing over 1,000 hectares across lowland and upland peatland
	15.3 ...combat desertification, restore degraded land and soil	• 596 hectares of lowland peat restored (against target of 600 ha), and wetter farming trials conducted
	15.4 ...ensure the conservation of mountain ecosystems, including their biodiversity	• 450 hectares of upland peat restored (against target of 300ha by 2025)
	15.5 ...halt the loss of biodiversity..., protect and prevent the extinction of threatened species.	• Planning species recovery over 1,446 ha of land in Wigan and Leigh. Including 51 Biodiversity Assessments carried out (against target of 15) and Large Heath Butterfly reintroduction
	15.8 ...prevent the introduction and... the impact of invasive alien species on land and water ecosystems.	• Over 900 volunteers helping to improve habitats • Red squirrel conservation
	15.9 ...integrate ecosystem and biodiversity values into national and local planning, development processes	• Advocacy for biodiversity in housing and infrastructure developments. Responding to 26 local plans in our area. • 87 MPs directly engaged (prior year 9) with parliamentary event organised in Westminster • 602 people in an influential position directly engaged (prior year 264)

Principal Risks and Uncertainties

The Trustees are responsible for ensuring that there are effective and adequate risk management and internal control systems in place to manage the strategic and operational risks the Charity has and could be exposed to. Thorough review and refinement of risk management processes undertaken and implemented in the year.

A risk register is updated and reviewed regularly by the Senior Management Team and they also discuss any principal or emerging risks and how to manage them. Oversight of key risks is shared with appropriate subcommittees/committee groups and reported to Council. The Risk and Governance sub-committee continues to meet quarterly to oversee the process. A summary of key risks is included:

RISK	MITIGATION
Outbreak of tree diseases, e.g. Ash dieback or Sudden Oak death	Monitor at risk species. Follow biosecurity guidelines and Forestry Commission advice and use consistent methods of surveying and decision making. Ash die back is rampant across virtually every reserve in North and East Lancashire, large numbers of dying trees, and an escalating problem over the next 5 years. Plan in place to address and advice taken on public liability.
Climate change undermines habitat management basis	Identification of susceptible habitats, significant impact likely on some sites. Focus on habitat management and future proofing where investment is available. Manage habitats on a landscape scale where possible and be ready to respond to issues arising, e.g. fires. reduced rainfall/drought means loss of peatlands or where storms have damaged paths. Continue to look for livestock over wintering solutions. Continue to look at woodland management in line with climate resilient tree species, including creating our own tree stock. Explore options for: water storage, species introductions and climate resilient habitat management to mitigate for flood and drought e.g. slow the flow, holding water on reserves through ponds and water courses and reserve expansion.
Failure to adapt the business strategy to match capacity	Real opportunity for more efficient management processes with the introduction of a quality management system. More focus on remuneration and investment in training and development.
Reduction in landfill tax funding	Review landfill tax funder positions and continue to explore opportunities to diversify funding e.g. Biodiversity Net Gain, Carbon Credits and Nature Based Solutions.
Cashflow issues	There is an unrestricted financial reserve policy, which is reviewed monthly to ensure sufficient reserves are held to fund cash flow requirements. Cash is reviewed daily to monitor key movements. Cashflow planning was introduced to support financial resilience and forecasting is now currently carried out monthly.



Dark green fritillary by Ali Rajabali



Future Outlook – Tom Burditt

The Wildlife Trust for Lancashire, Manchester and Merseyside has been proudly fighting to protect wildlife for the future for over 60 years. On peatlands in Salford, woodlands in Formby and meadows in Heysham, our dedicated staff and volunteers have done so standing side by side with our members, funders, partners and supporters to win battles to save habitats for wildlife, running important projects, and to inspire people of all ages and backgrounds to love, engage with, and protect nature.

We recognise, however, that slowing the decline of wildlife is no longer enough. If we are to face the next set of challenges for our natural world we need to think bigger, be bolder and empower more people to stand with us as we fight for nature's recovery. We need nature at the heart of economic decisions through effective nature-based solutions to our society's problems. We need to harness the best available technology and evidence, trial new approaches, and unlock the power of thousands of people, businesses, organisations, schools, farmers and landowners taking meaningful action for nature wherever they are.

Across our 3 counties we will continue to focus our work within specific nature recovery focus areas to improve ecological connectivity and to facilitate and encourage nature friendly land management in both rural and urban areas.

We are hoping to move the Wigan Greenheart Landscape Recovery Scheme into delivery, blending 'public payment for public goods' with sales of ecosystem services to buyers from the private sector. On the West Pennine Moors we continue to work with United Utilities and their farm tenants on plans that will unlock farm incomes and nature-friendly food production with other public benefits, especially carbon sequestration, water capture and water quality. Peatland restoration in this landscape also continues apace!

On the Great Manchester Mosses, and across West Lancashire we will continue our wetter farming and paludiculture innovation and experimentation, working with farmers to grow crops in peat soils in a way that enables vastly reduced carbon emissions and more space for nature. We will be looking for opportunities to create and restore Celtic rainforest in our upland cloughs; and continue our work with local community groups to manage and restore nature along the Croal and Irwell river corridors in Greater Manchester, with a particular focus on bringing back our local speciality (and national rarity), the willow tit.

On the Coast we are stepping up management and restoration at various locations across Wyre, Fylde and Sefton, on our reserves and working in partnership with others on sand dunes and saltmarsh locations outside of our ownership.



English longhorn cattle by Lucy O'Reilly

On our own nature reserves we have a focus on robust improved management and monitoring plans, and improvements in reserve infrastructure, particularly to improve our conservation grazing. We are always in need of finding new ways of funding this work, for instance through sales of Biodiversity Net Gain and voluntary biodiversity credits and by hoping to work with corporate partners, for instance when it comes to the recovery or reintroduction of particularly important species.

We are at our best where we involve and inspire local people from all backgrounds to take your own actions to improve your locally accessible greenspaces and natural habitats. It is wonderful to see how embedded our nature and wellbeing projects are now becoming, to see our programmes expanding and continuing all around our patch, from my own beloved Morecambe Bay to Greater Manchester and the towns of East Lancashire, where for instance participants at the Witton Country Park Greenhouses project in Blackburn are now growing on sphagnum moss and other plants to help with the restoration of nearby Darwen Moor.

We have consolidated our Youth Council, now being led by a paid young person, and are increasing participation and volunteering opportunities across the Trust both on – and off – Wildlife Trust land and project sites.

Following on from our first direct green social prescribing commissioning from our much valued partners in our local NHS foundation Trusts, we will be looking at other sustainable funding models for our work across Morecambe Bay, Lancashire and GM. Our educational programme delivery at Brockholes, the Hive and Mere Sands Wood continue and we are very excited about the opening of two new educational hubs this year at Lunt Meadows in Merseyside, and at Queens Park Café in Bolton which is now fully under Trust operations.

We are introducing more ways to financially support the Trust than ever including not just membership but also legacies, community fundraising, corporate/business giving and our biggest ever appeal, which will reach its crescendo in the coming months. Having introduced our new back office systems, embedding them to improve our organisational effectiveness and efficiency remains a priority: especially financial management, facilities/compliance and volunteering. These should make working with us, for us, in partnership with us, or visiting us even more enjoyable and rewarding.

Above all in the next year we will continue to stand side by side with YOU: our members, volunteers, supporters, partners, communities and funders, to help each other to take action to reverse the declines in our natural world. We will continue to fight together with you for a better, wilder future, for all our sakes.

Structure, Governance and Management

The Charity is governed by the Articles and Memorandum of Association for the incorporated company which instructs the Trustees to act in a way to promote the objects of the Charity for public benefit.

The Trustees hold ultimate responsibility and authority for the charity and work collectively as "Council/Board" in the governance of the charity. Council consists of up to 30 Trustees. Trustees are elected at the Annual General Meeting in accordance with the Memorandum and Articles of Association. Trustees can also be co-opted by Council and serve until the next Annual General Meeting and then stand for election.

Trustees have a recruitment and retirement policy, all Trustees must now stand for re-election every three years and have limited terms in office as Trustees, serving a maximum of nine years except in extenuating circumstances that best serve the interests of the Trust. The policy has helped Council to increase skills and diversity within the group. In line with the policy, three co-opted Trustees and Chris Davies, who resigned as the President, were elected at the AGM in October. All Trustees are volunteers and members, who have access to a Trustee Team site and easy access to Charity Commission guidance.

The Trustees are Trustees of the Charity (according to charity regulations) and serve as the directors of the Company for the purpose of the Companies Act and are the officers of the Company.

The Trustees are responsible for all policymaking, budgetary decisions and strategic leadership. The Chief Executive Officer, appointed by Trustees, manages the day-to-day operations of the Trust, including management of staff. In addition to Council meetings, the Charity has established the following advisory groups and committees:

- Nominations Sub Committee
- Finance Sub Committee
- Human Resources Sub Committee
- Risk & Governance Sub Committee
- Nature Recovery Committee
- Engagement & Empowerment Committee
- Fundraising, Audience & Marketing Committee
- Safety, Health and Environment Committee
- Safeguarding Committee

Other sub groups/task and finish groups are commissioned as required by the Trustees.

Related parties

The charity is a member of the Wildlife Trusts Partnership (registered as the Royal Society of Wildlife Trusts, registered charity number 207238), which acts as an umbrella body carrying out lobbying and public relations on behalf of all 47 Wildlife Trusts across the country. Partners have the use of the Wildlife Trusts' logo and benefit from the resources, best practice and speciality experience of other member trusts. Membership gives the Charity a national voice and profile, as well as respectability by association for those unfamiliar with our particular work.

The Charity is a member of Lancashire Environmental Fund Limited ("LEF") with the power to appoint one Trustee to the Board. Full details of transactions with LEF are given in note 20 to the financial statements.

The Charity is a member of Greater Manchester Environment Trust ("GMET") with the power to appoint one Trustee to the Board. Full details of transactions with GMET are given in note 20 to the financial statements.

REFERENCE AND ADMINISTRATIVE DETAILS

The Lancashire Wildlife Trust Limited is a company limited by guarantee and a registered Charity. Registered with the Charity Commission in England and Wales with the number 229325. Registered office: The Barn, Berkeley Drive, Bamber Bridge, Preston, PR5 6BY

The Group includes The Lancashire Wildlife Trust's subsidiary trading company Lancashire Wildlife Enterprises Limited.

The Trustees of the charity, who are also Members of the Board ("Council"), who have held office in the year were:

Mr J B Jackson	Chair
Ms. H A Ryan	Vice-Chair
Mr Nick Williams	Hon. Treasurer
Mr R Wade	Resigned 21/10/2023
Mr J M Wells	
Mr A J M Berry	Resigned 21/10/2023
His Honour Judge J R Duggan	
Mr Satyen Sinha	Resigned 21/10/2023
Professor Philip James	
Ms Gemma Grady	Resigned 15/01/2024
Ms Joan Hunter	
Mr Iqbal Hasan	
Mr John Loder	
Ms Deborah Shackleton CBE	
Professor Sheila Pankhurst	
Ms Gemma Wren	
Mr Richard Betts	Appointed 21/10/23
Mr Jimmy Thompson	Appointed 21/10/23
Mr James Stocker	Appointed 21/10/23
Mr Chris Davies	Appointed 21/10/23
Mrs Sarie Mairs Slee	Appointed 20/08/24
Ms Lucie Unsworth	Appointed 20/08/24

President	Mr C G Davies Resigned 21.10.2023
Vice President	Mr E E Jackson MBE
Chief Executive	Dr Tom Burditt
Company Registered Number	00731548
Entrust Registered Number	025077
Bankers	Virgin Money (formerly Yorkshire Bank) 44 Fishergate, Preston, PR1 8BH
Investment Advisors	Brooks MacDonald Group plc No 1 Marsden Street, Manchester, M2 1HW
Auditors	MHA, Richard House, 9 Winckley Square, Preston, PR1 3HP

Statement of the Board's responsibilities

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

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 the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

The members of Board who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each of the members of Board have confirmed that they have taken all steps that they ought to have taken as members of the Board in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

The Report of the Trustees, which includes the Strategic Report on pages 4 to 51, were approved by the Board on 31st October 2024 and signed on their behalf:



Julian Jackson, Chair
LANCASHIRE WILDLIFE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2024



Meadow Cranes-bill by Dave Bennion

Fly Agaric Mushroom by Jemma Aspden

Financial review

The year ended 31 March 2024 has been one of considerable activity with some financial challenges. Our unrestricted net expenditure during the year was £528,000 after investing in staff and new activities and dealing with economic circumstances. Membership income, grants and sales contracts were all under pressure in the year causing the overspend on general funds and whilst most of the Trust's objectives were achieved in the year there was a financial impact of doing this.

Work to improve the financial platform is underway to ensure that there is continued delivery of Business Plan objectives into the future and finances remain sustainable.

Financial activities

Overall financial activity showed an increase in turnover on the prior year with income of £8.3m compared to £7.6m in 2023. There was also an increase in expenditure in the year resulting in the deficit in unrestricted funds and the net expenditure of £1.1m in restricted funds represents spending brought forward balances.

The operational financial performance of Lancashire Wildlife Enterprises has been maintained in the year delivering a profit for the Trust of £143,000 (2023: £119,000) on reduced turnover.

Statement of financial position

There was only a small amount of fixed asset investment during the year. Additions to fixed assets amounted to £362,000 including the continuation of the development of a new visitor centre at Lunt Meadows (£188,000), replacement motor vehicles (£49,000) and various pieces of equipment. An additional piece of land was acquired in the year at a cost of £163,000 and added to Heritage Assets. The overall value of fixed assets decreased by £324,000 with depreciation and amortisation on the existing assets of £590,000.

Our investments reduced in the year with withdrawals to fund ongoing work net of a donation added to the portfolio. The level of debtors has increased in the year, reflecting changing activity. Trade creditors have shown a small increase, related in part to timing as well as increased activity.

Cash flow

Cash balances have decreased by £594,000 in the year to £472,000.

Investment policy

The Trustees have an investment policy in place that allows them to employ a specialist investment management company to manage the Trust's investment funds. This company is charged with investing the funds in a portfolio of socially responsible collective investments that maximises return from the charity's investments with a moderate level of risk.

The performance of the fund is reviewed on a regular basis and in the event of under-performance, the Trustees would consider placing the investment elsewhere.

The Trust's investments include an endowment fund which was established to provide income to support the maintenance of Freemans Pool, a parcel of land near Heysham and a restricted fund established in the year for the management of Scutchers Acres.

Financial reserves

The Trust's financial reserves are made up of permanent endowment funds of £546,000 (2023: £588,000), and a variety of restricted and unrestricted funds. Total funds as at the 31 March 2024 were £10.6m (2023: £11.7m).

Restricted funds

The Trust has a number of restricted funds where the donor restricts the purpose for which the funds can be used. As at 31 March 2024 restricted funds were £9.1m (2023: £9.6m) including fixed assets of £8.4m. Further details of these funds and the purposes for which they are intended are provided in note 20.

Unrestricted funds

The remainder of the Trust's funds is held in a general unrestricted fund, which as at 31 March 2024 was £930,000 (2023: £1.5m).

Reserves policy

The Trust has established a financial reserves policy to cover for unexpected reductions in short-term income. Under the policy the Trust aims to hold sufficient unrestricted reserves in sufficiently liquid form (ie. as net current assets and investments) to enable it to cover three months of core operating expenditure (excluding depreciation). Core operating expenditure excludes expenditure funded by restricted or endowment funds.

Based on the budget for the coming year the Trust has calculated that the level of reserves required under this policy to be approximately £867,000. At 31 March 2024 the Trust had £379,000 (2023: 899,000) of unrestricted net current assets and investments, which is a cover ratio of 0.44, the equivalent of 1.3 months core operating expenditure. General reserves provide 2.7 months of cover. Work to bring the ratio back to at least three months cover through the development of a sustainable financial plan for the future is underway.

Remuneration

The Trust is committed to ensuring that we pay our staff fairly and in a way that ensures we attract and retain the right skills to have the greatest impact in delivering our charitable objectives. The Head of Human Resources undertakes comparisons with other public sector and charitable organisations, particularly other Wildlife Trusts, to benchmark salaries in combination with an internal benchmarking system.

The overall objective of the policy is to ensure that staff are provided with appropriate incentives to encourage performance and, in a fair and responsible manner, be rewarded for their individual contributions to the success of the Trust.

Independent Auditor's Report to the Members and Trustees of The Lancashire Wildlife Trust Limited

We have audited the financial statements of The Lancashire Wildlife Trust (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2024 which comprise the Group Statement of Financial Activities, the Group and Charity Balance Sheets, Group Cash Flow Statement and 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 (United Kingdom Generally Accepted Accounting Practice, 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 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the f inancial statements in the UK, including the FRC'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 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 trustees' 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.

Opinions 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 (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

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

Matters on which we are required to report by exception

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

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report.

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 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations;
- Enquires with management about any known or suspected instances of fraud;
- Review of minutes of board meetings;
- Examination of journal entries and other adjustments to test for appropriateness and identify any instances of management override of controls;
- Review of legal and professional expenditure to identify any evidence of ongoing litigation or enquiries;
- Review of the systems for recording income, and testing of a sample of income transactions throughout the year to check they have been recorded in the accounts and in the correct period.

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 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.

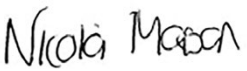
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: **www.frc.org.uk/auditorsresponsibilities**.

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 the 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nicola Mason (Senior Statutory Auditor)
for and on behalf of MHA
Statutory Auditor
Preston

Date: 4th November 2024

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313)

LANCASHIRE WILDLIFE TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	**Total 2024 £'000**	Total 2023 £'000
Income						
Donations and legacies	2	1,428	191	-	**1,619**	1,534
Charitable activities	3	1,790	3,388	1	**5,179**	4,751
Other trading activities	4	1,348	1	-	**1,349**	1,336
Investment income	5	10	2	3	**15**	15
Other income		-	-	-	**-**	-
Total income		4,576	3,582	4	**8,162**	7,636
Expenditure						
Raising funds	6	(2,107)	(22)	(6)	**(2,135)**	(2,054)
Charitable activities	6	(3,195)	(3,867)	(35)	**(7,097)**	(6,650)
Other expenditure	6	-	-	-	**-**	-
Total expenditure		(5,302)	(3,889)	(41)	**(9,232)**	(8,704)
Net (outgoing) / incoming resources before other recognised gains and losses		(726)	(307)	(37)	**(1,070)**	(1,068)
Gains / (losses) on investments		(6)	22	(5)	**11**	(31)
Net (expenditure) / income		(732)	(285)	(42)	**(1,059)**	(1,099)
Transfers between funds		204	(204)	-	**-**	-
Net movement in funds		(528)	(489)	(42)	**(1,059)**	(1,099)
Reconciliation of funds						
Total funds brought forward		1,458	9,626	588	**11,672**	12,771
Total funds carried forward		930	9,137	546	**10,613**	11,672

The statement of financial activities contains all gains and losses for the year and all activities relate to continuing operations.

The accompanying accounting policies and notes on pages 63 to 89 form an integral part of these financial statements.

LANCASHIRE WILDLIFE TRUST

CONSOLIDATED AND CHARITY STATEMENTS OF FINANCIAL POSITION AS AT 31 MARCH 2024

		Group		Charity	
	Notes	**Total 2024 £'000**	Total 2023 £'000	Total 2024 £'000	Total 2023 £'000
Fixed assets:					
Intangible fixed assets	10	**33**	40	**32**	38
Tangible fixed assets	11	**6,109**	6,323	**6,082**	6,303
Heritage assets	12	**3,631**	3,468	**3,631**	3,468
Investments	13	**317**	583	**317**	583
Total fixed assets		**10,090**	10,414	**10,062**	10,392
Current assets:					
Stock	14	**36**	37	**17**	14
Debtors	15	**1,768**	1,384	**1,646**	1,293
Cash at bank and in hand		**472**	1,066	**374**	889
Total current assets		**2,276**	2,487	**2,037**	2,196
Liabilities					
Creditors: falling due within one year	16	**(1,753)**	(1,229)	**(1,645)**	(1,064)
Net current assets		**523**	1,258	**392**	1,132
Total assets less current liabilities		**10,613**	11,672	**10,454**	11,524
Creditors: falling due after one year		**-**	-	**-**	-
Total net assets		**10,613**	11,672	**10,454**	11,524
The funds of the charity:					
Endowment funds	20	**546**	588	**546**	588
Restricted funds	20	**9,137**	9,626	**9,137**	9,626
Unrestricted funds	20	**930**	1,458	**771**	1,310
		10,613	11,672	**10,454**	11,524

The accompanying accounting policies and notes on pages 63 to 89 form an integral part of these financial statements. The financial statements were approved by the Trustees on 31st October 2024 and signed on their behalf by:

Julian Jackson
Chair

Nick Williams
Treasurer

LANCASHIRE WILDLIFE TRUST
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £'000	2023 £'000
Cash flows from operating activities:			
Net cash (outflow) from operating activities	21	**(342)**	(64)
Cash flows from investing activities:			
Purchase of intangible fixed assets		**-**	(7)
Purchase of tangible fixed assets		**(362)**	(430)
Proceeds from disposal of tangible fixed assets		**-**	7
Purchase of heritage assets		**(163)**	-
Additions to investments		**(80)**	-
Withdrawal of investments		**353**	-
Net cash used in investing activities		**(252)**	(430)
Cash flows from financing activities			
Net cash used in financing activities		**-**	-
Change in cash and cash equivalents in the reporting period		**(594)**	(494)
Cash and cash equivalents at the beginning of the reporting period	21	**1,066**	1,560
Cash and cash equivalents at the end of the reporting period		**472**	1,066

The accompanying accounting policies and notes on pages 63-89 form an integral part of these financial statements.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with the Companies Act 2006.

The financial statements have been prepared in accordance with 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 October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lancashire Wildlife Trust meets the definition of a public benefit entity under FRS 102.

All income resources and resources expended derive from continuing activities. The statement of financial activities includes all gains and losses recognised in the year.

1.2 Going concern

The Trustees have considered the appropriateness of the going concern assumption and believe it is appropriate to prepare the financial statements on this basis due to the Trust's level of reserves and agreed funding.

At the time of approving the financial statements, the Trustees deemed the Trust to have sufficient resources to continue to operate for a period of at least twelve months and there are no material uncertainties regarding the Trust's financial position. The financial statements have therefore been prepared on a going concern basis.

1.2 Consolidated financial statements

The Statement of Financial Activities (SOFA) and Statement of Financial Position consolidate the financial statements of the charity and its wholly owned subsidiary undertaking, Lancashire Wildlife Enterprises Limited (formerly known as Brockholes Enterprises Limited) on a line-by-line basis.

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate statement of financial activities has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

1.3 Company status

The Trust is a company limited by guarantee. The members of the company are the Trustees named on page 51. In the event of the Trust being wound up, the liability in respect of the guarantee is limited to £1 per member of the Trust.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024

1.4 Funds held by the charity

Endowment funds
Endowment funds are capital funds which the Charity is legally prevented from spending and must retain intact as part of the Charity's capital.

The permanent endowment fund is represented by the nature reserves of the Charity and the expendable endowment fund is represented by the Barn Resource Centre, and land at Freeman's Pool.

Restricted funds
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

Unrestricted funds
General funds are those held where there are no restrictions, and which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

The Trustees occasionally vote to designate unrestricted funds for specific projects or programmes of work, thereby reclassifying them as designated funds.

1.5 Incoming resources
All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Restricted income is included in the restricted statement of financial activities when receivable.

Membership subscriptions are accounted for on a cash received basis.

Donations are recognised as income when the donation is made.

Each legacy and bequest entitlement are recognised as an incoming resource once a reasonably reliable estimate of its value can be made and when it is reasonably certain of the ultimate receipt. Where the Trust is left part of the residue of the estate, recognition is normally the date when payment or a letter of notification from the solicitor advising of the likely amount is received.

Grants income is recognised in the statement of financial activities in the period to which it relates. Where a grant is restricted by the funder for use in a future period, its recognition is deferred until the charity becomes entitled to the resource. Grants in respect of specific projects are credited to a restricted fund against which relevant expenditure is charged.

Contractual income is recognised in incoming resources in the statement of financial activities to the extent that the charity has provided the related goods and/or services. Where such income is received in advance then the income is deferred until the charity becomes entitled to the resource. Payments generated from an invoice are treated as contract income and are recognised in the year they are earned rather than received.

Investment income and gains and losses on disposals are allocated on the basis of whether the funds invested are for restricted use or for general unrestricted purposes.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

1.6 Resources expended
Resources used are accounted for on an accruals basis, inclusive of any irrecoverable VAT. Resources used are apportioned on the basis of whether the incoming resources were for restricted purposes or for general unrestricted purposes. Expenditure is reported gross of related income.

Cost of generating funds comprises the costs associated with attracting voluntary income and the costs of other income generation.

Charitable expenditure comprises direct expenditure including direct staff costs attributable to the charity's activities. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources as detailed below.

Governance costs include those costs incurred in the governance of the charity's assets and are associated with constitutional and statutory requirements.

Support costs include the central functions and have been allocated to activity cost categories on the basis of staff numbers and activity. All support costs have been treated as unrestricted expenditure as they relate to the overall running of the charity.

1.7 Intangible fixed assets
Intangible assets comprise the cost of computer systems. Intangible fixed assets are amortised over ten years.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024

1.8 Tangible fixed assets and depreciation

All assets costing more than £2,000 are capitalised at cost.

Depreciation is not provided on freehold and long leasehold land or land acquired by the Trust for nature reserves. Long leasehold is considered to have a useful life of more than fifty years.

Depreciation is provided on all tangible fixed assets, other than land and nature reserves, at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Land and buildings
4% to 20%
straight line

Motor Vehicles
33⅓%
straight line

Furniture, fittings and equipment
20%
straight line

Donated assets, other than nature reserves, are included at fair value at the date of acquisition.

1.9 Heritage assets

The charity's objects include the conservation of nature for the purpose of study and research and to educate the public in the understanding and appreciation of nature, the awareness of its value and the need for its conservation. As such the charity owns and maintains a number of nature reserves that fall into the definition of heritage assets as they cannot be readily resold and so in the normal operations of the Trust are not available for other use.

The Trustees consider that owing to the incomparable nature of these reserves, conventional valuation approaches lack sufficient reliability and that, even if valuations could be obtained, the costs would be onerous compared with the additional benefits derived by the Trust and users of the accounts.

The figures in the accounts represent the cost or valuation of the asset on acquisition where available, or where this is not available are included at the historic book cost.

The costs of maintaining the heritage assets are expensed through the statement of financial activities as incurred, as part of the Trust's charitable activities.

1.10 Investments

Quoted investments held in the nature of fixed assets are stated at market value. Gains and losses on disposal and revaluation are credited or charged to the statement of financial activities in the year in which they arise.

1.11 Stocks

Livestock assets are stated at the lower of cost and net realisable value.

Retail stock is valued at the lower of cost and net realisable value after making due allowance for any obsolete items.

1.12 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities as incurred.

1.13 Pension costs

The charity operates a defined contribution pension scheme for the benefit of eligible employees. The assets of the scheme are held separately from those of the Trust, being invested with insurance companies. Contributions are charged to the statement of financial activities in the year to which they relate.

1.14 Financial instruments

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

1.15 Critical accounting estimates and areas of judgement

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will be, by definition, seldom equal to the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities within the next financial year are discussed below:

Useful economic life of tangible fixed assets
The useful economic life of tangible fixed assets is judged at the point of purchase. As standard, a useful economic life of five to twenty-five years is set for land and buildings, three years for motor vehicles and five years for furniture, fittings and equipment.

There are no critical areas of judgement.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024

2. DONATIONS AND LEGACIES

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2024 £'000	Total 2023 £'000
Income					
Membership	1,225	-	-	**1,225**	1,199
Donations	203	191	-	**394**	227
Legacies	-	-	-	**-**	100
Other	-	-	-	**-**	8
Total donations and legacies	1,428	191	-	**1,619**	1,534

In 2022-23 donations and legacies of £1,534,000 comprised £1,468,000 unrestricted and £66,000 restricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2024 £'000	Total 2023 £'000
Income					
Grants	461	3,130	1	**3,592**	3,764
Primary purpose trading	1,329	258	-	**1,587**	987
Total income from charitable activities	1,790	3,388	1	**5,179**	4,751

In 2022-23 income from charitable activities of £4,751,000 comprised £1,690,000 unrestricted and £3,061,000 restricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES (continued)

The following grants are included in the restricted funds in the consolidated of financial activities and as a funding requirement are highlighted below:

- National Lottery Heritage Fund – Lunt Meadows - **£514,000**
- Natural England – Nature for Climate Red Rose - **£513,000**
- Natural England – Wigan Greenheart - **£394,000**
- Natural England – Nature for Climate Peatland - **£170,000**
- Veolia Environmental Trust – Turf Nest Farm - **£162,000**
- Esmee Fairburn - Lancashire Peat Partnership - **£146,000**
- RSWT – Precious Peatlands Winmarleigh Moss - **£119,000**
- Natural England – Paludiculture Exploration - **£117,000**
- Highways England – Manchester Mosses Connectivity and Biodiversity - **£79,000**
- National Lottery Heritage Fund – Action for Nature - **£55,000**
- Lancashire and South Cumbria NHS – Nature and Wellbeing Lancashire - **£54,000**
- RSWT – Precious Peatlands Rindle Moss - **£46,000**
- Active Lancashire – Next Steps - **£39,000**
- Natural England – Nature for Climate Discovery - **£39,000**
- Swire Charitable Trust – My Wild City - **£35,000**
- Highways England – Red Moss Connectivity and Biodiversity - **£29,000**
- Greater Manchester Environmental Trust – A Bog's Life - **£25,000**
- Lancashire Environmental Fund – Mere Sands Wood Safe Platform - **£22,000**
- National Highways – Philips Park - **£22,000**
- Lancashire Environmental Fund – Aughton Woods - **£20,000**
- Lancashire Environmental Fund – Boilton Woods Paths - **£15,000**

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2024 £'000	Total 2023 £'000
Income					
Events and car parking	1,323	-	-	**1,323**	1,293
Visitor centres	8	-	-	**8**	7
Rent and room hire	9	1	-	**10**	10
Other	8	-	-	**8**	26
Total income from other trading activities	1,348	1	-	**1,349**	1,336

In 2022-23 income from other trading activities of £1,336,000 comprised £1,327,000 unrestricted and £9,000 restricted funds.

5. INVESTMENT INCOME

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2024 £'000	Total 2023 £'000
Income					
Bank interest	7	-	-	**7**	5
Dividends	3	2	3	**8**	10
Total investment income	10	2	3	**15**	15

In 2022-23 investment income of £15,000 comprised £9,000 unrestricted, £2,000 restricted and £4,000 endowment funds.

6. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Direct staff costs £'000	Other direct costs £'000	Support costs (note 7) £'000	Total 2024 £'000	Total 2023 £'000
Cost of raising funds					
Visitor centres	462	633	113	**1,208**	1,226
Membership recruitment	1	352	15	**368**	371
Marketing and advertising	413	109	23	**545**	368
Other	-	13	1	**14**	2
Total cost of raising funds	876	1,107	152	**2,135**	1,967
Cost of charitable activities					
Nature recovery	1,356	2,856	273	**4,485**	2,999
People engagement	1,248	213	235	**1,696**	3,166
Maintenance and contracts	510	299	107	**916**	484
Total cost of charitable activities	3,114	3,368	615	**7,097**	6,649
Total resources expended	3,990	4,475	767	**9,232**	8,616

In 2022-23 total direct staff costs were £3,582,000, total other direct costs were £4,388,000 and total support costs were £646,000.

Total resources expended are stated after charging:

	2024 £'000	2023 £'000
Amortisation of intangible assets	**7**	10
Depreciation of tangible fixed assets owned	**583**	573
Auditor's remuneration		
Audit fees (including irrecoverable VAT)	**20**	19
Taxation services	**2**	1
Operating lease rentals		
Land and buildings	**3**	3
Office equipment and vehicles	**7**	5

No Trustees were remunerated for their role as Trustees during the year.

Trustees were reimbursed for reasonable and necessary expenses incurred in the performance of their duties, with total expenses of £Nil (2023: £Nil).

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024

7. ALLOCATION OF SUPPORT COSTS

	Raising funds £'000	Nature recovery £'000	People engagement £'000	Maintenance and commercial £'000	**Total 2024 £'000**	Total 2023 £'000	Basis
Finance	21	86	75	32	**214**	228	(1)
Human resources	43	48	41	20	**152**	100	(2)
Management and Governance	63	73	61	29	**226**	112	(2)
Premises	10	42	37	16	**105**	168	(1)
IT	5	15	10	7	**37**	21	(1)
Health and Safety	9	10	10	4	**33**	17	(2)
Total	151	274	234	108	**767**	646	

(1) Estimated % of charity only activities
(2) Estimated % of total group activities

8. EMPLOYEES

Total staff costs	**2024 £'000**	2023 £'000
Salaries and wages	**4,003**	3,749
Redundancy payments	**-**	3
Social security costs	**351**	319
Other pension costs	**175**	145
Total staff costs	**4,529**	4,216

Average number of employees (and full-time equivalents analysed by activity for the year ended 31 March 2024	**2024 Total No**	**2024 FTE No**	2023 Total No	2023 FTE No
Nature recovery	**54**	**50**	50	45
People engagement	**56**	**53**	53	51
Maintenance and contracts	**7**	**5**	5	3
Fundraising	**12**	**11**	12	11
Commercial	**20**	**17**	18	15
Management and administration	**23**	**20**	23	20
Total staff	**172**	**156**	161	145

In addition to the above there were an average of 25 employees (2023: 30 employees) on zero-hours contracts.

In addition to our employees the Trust relies on volunteers to help in all aspects of our work, particularly conservation work, administration and fundraising.

The number of employees whose emoluments (including taxable benefits in kind but excluding employer pension costs) exceeded £60,000, was as follows:	**2024 £'000**	2023 £'000
£70,000 to £79,000	**1**	-
Total over £60,000	**1**	1

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

8. EMPLOYEES (continued)

Emoluments paid to the highest paid employee, the Chief Executive, were £74,000 (2023: £71,000). Payments made by the Trust during the year into the defined contribution pension scheme on behalf of the Chief Executive amounted to £14,000 (2023: £14,000).

During 2023-24 employee salary and benefits of the key management personnel of the Trust totalled £776,000 (2023: £655,000) in relation to 17 individuals (2023: 14 individuals).

Trustee roles are voluntary and received £Nil remuneration (2023: £Nil).

9. PENSION ARRANGEMENTS

The Trust operates a group personal pension scheme for its employees. The assets of the scheme are held separately from those of the charity. In addition, the Trust partakes in the "auto-enrolment" pension scheme for staff not members of the company scheme. The annual contributions payable are charged to the statement of financial activities in the year incurred.

Historically the Trust has an obligation for one ex-member of staff who is part of the Royal Society of Wildlife Trusts (RSWT) multi-employer defined benefit pension scheme. The underlying assets and liabilities of the scheme cannot be identified on a reasonable and consistent basis and the scheme is accounted for as a defined contribution scheme. Based on the last valuation at 1 April 2022, the Trust's share of the scheme deficit amounted to £4,000 (2023: £4,000) and provision has been made in the accounts for this amount which is included in creditors.

The RSWT, the principal employer of the multi-employer defined benefit pension scheme, is currently investigating whether additional payments to the defined benefits section of the scheme are required to meet historic pension liabilities. RSWT's investigation may require legal proceedings against other third parties. As it has not been possible to reliably estimate the value of any potential liability at this time, no provision has been made for this in the financial statements. The outcome of this process is not expected to be known for six to twelve months; however, the liability is not believed to be material.

10. INTANGIBLE FIXED ASSETS

	Group		Charity	
	Computer systems £'000	**Total £'000**	Computer systems £'000	**Total £'000**
Cost:				
At 1 April 2023	75	75	61	61
Additions	-	-	-	-
At 31 March 2024	**75**	**75**	**61**	**61**
Amortisation:				
At 1 April 2023	(35)	(35)	(23)	(23)
Charge for the year	(7)	(7)	(6)	(6)
At 31 March 2024	**(42)**	**(42)**	**(29)**	**(29)**
Net book value:				
At 31 March 2024	**33**	**33**	**32**	**32**
At 31 March 2023	40	40	38	38

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024

11. TANGIBLE FIXED ASSETS (excluding Heritage Assets)

Group	Freehold buildings £'000	Leasehold buildings £'000	Buildings under construction £'000	Motor vehicles £'000	Fixtures, fittings and equipment £'000	Total £'000
Cost:						
At 1 April 2023	10,961	720	335	347	1,429	**13,792**
Additions	-	-	188	49	132	**369**
Disposals	-	-	-	(7)	-	**(7)**
At 31 March 2024	10,961	720	523	389	1,561	**14,154**
Depreciation:						
At 1 April 2023	(5,349)	(569)	-	(298)	(1,253)	**(7,469)**
Charge for the year	(451)	(29)	-	(34)	(69)	**(583)**
Disposals	-	-	-	7	-	**7**
At 31 March 2024	(5,800)	(598)	-	(325)	(1,322)	**(8,045)**
Net book value:						
At 31 March 2024	**14,154**	**122**	**523**	**64**	**239**	**6,109**
At 31 March 2023	5,612	151	335	49	176	**6,323**

Charity	Freehold buildings £'000	Leasehold buildings £'000	Buildings under construction £'000	Motor vehicles £'000	Fixtures, fittings and equipment £'000	Total £'000
Cost:						
At 1 April 2023	10,961	720	335	347	1,245	**13,608**
Additions	-	-	188	49	118	**355**
Disposals	-	-	-	(7)	-	**(7)**
At 31 March 2024	10,961	720	523	389	1,363	**13,956**
Depreciation:						
At 1 April 2023	(5,349)	(569)	-	(298)	(1,089)	**(7,305)**
Charge for the year	(451)	(29)	-	(34)	(62)	**(576)**
Disposals	-	-	-	7	-	**7**
At 31 March 2024	(5,800)	(598)	-	(325)	(1,151)	**(7,874)**
Net book value:						
At 31 March 2024	5,161	122	523	64	212	**6,082**
At 31 March 2023	5,612	151	335	49	156	**6,303**

The buildings under construction are the new visitor centre at Lunt Meadows, due for completion in 2024-25.

12. HERITAGE ASSETS

Group and Charity	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2024 £'000	Total 2023 £'000
Cost:					
At 1 April 2023	345	2,911	212	**3,468**	3,468
Additions	-	163	-	**163**	-
Disposals	-	-	-	**-**	-
At 31 March 2024	345	3,074	212	**3,631**	3,468

A five-year summary of heritage asset transactions is as follows:

Group and Charity	2024 £'000	2023 £'000	2022 £'000	2021 £'000	2020 £'000
Cost brought forward	**3,468**	3,468	3,133	3,133	2,778
Purchases in year	**163**	-	335	-	380
Disposals in year	**-**	-	-	-	(25)
Cost carried forward	**3,631**	3,468	3,468	3,133	3,133

Heritage asset additions in 2023-24 relate to the acquisition of 4.7 hectares of land known as Astley Moss extension at Turf Nest Farm.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024

13. INVESTMENTS

The Trust has one externally managed mixed fund whose purpose is to generate income to support the maintenance of two reserves. The movement in that fund during the year was as follows:

Group and Charity	2024 £'000
Market value at 1 April 2023	583
Additions	80
Withdrawals	(353)
Movement in valuation from investment management	7
Market value at 31 March 2024	**317**

The analysis of investments by category of holding is as follows:	2024 £'000	2023 £'000
Collective investment funds	**309**	551
Cash held as part of the portfolio awaiting re-investment	**8**	32
Total investments	**317**	583

The above investments were all invested through UK registered funds in the UK although, in some cases, they include overseas holdings.

Lancashire Wildlife Enterprises Limited

On 10 May 2010, Lancashire Wildlife Enterprises Limited (formerly known as Brockholes Enterprises Limited) a company limited by guarantee was incorporated. Lancashire Wildlife Trust is the sole member of the company and has control of all the voting rights of the company.

Further information is provided at note 24.

14. STOCK

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Livestock	**17**	14	**17**	14
Visitor centre retail and food stocks	**19**	23	**-**	-
Total stock	**36**	37	**17**	14

15. DEBTORS

	Group		Charity	
Amounts falling due within one year	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Trade debtors	**460**	533	**435**	486
Other debtors	**21**	26	**8**	11
Prepayments and accrued income	**1,287**	825	**1,203**	796
Amounts due from subsidiary undertaking	**-**	-	**-**	-
Total debtors	**1,768**	1,384	**1,646**	1,293

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024

16. CREDITORS

	Group		Charity	
Amounts falling due within one year	**2024 £'000**	2023 £'000	**2024 £'000**	2023 £'000
Trade creditors	**704**	516	**635**	468
Social security and other taxes	**78**	78	**78**	78
VAT	**99**	54	**61**	13
Other creditors	**497**	233	**497**	233
Accruals and deferred income	**375**	351	**275**	259
Amounts due to subsidiary undertaking	**-**	-	**99**	13
Total creditors	**1,753**	1,229	**1,645**	1,064

	Group		Charity	
Deferred income	**2024 £'000**	2023 £'000	**2024 £'000**	2023 £'000
Balance as at 1 April 2023	**116**	19	**116**	19
Amount released to income	**(116)**	(19)	**(116)**	(19)
Amount deferred in year	**81**	116	**81**	116
Balance as at 31 March 2024	**81**	116	**81**	116

17. OPERATING LEASE COMMITMENTS

At 31 March 2024 the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall as due as follows:

	Land and buildings		Office equipment and vehicles	
	2024 £'000	2023 £'000	**2024 £'000**	2023 £'000
Within one year	**-**	3	**2**	7
Between one and two years	**-**	-	**2**	7
Between two and five years	**-**	-	**3**	10
	-	3	**7**	24

18. CAPITAL COMMITMENTS

At the 31 March 2024 the group had no contracted future capital expenditure not provided for in these financial statements (2023: £65,000).

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024

19. RELATED PARTY TRANSACTIONS

The Lancashire Wildlife Trust Limited is a member of Lancashire Environmental Fund Limited ("LEF") with the power to appoint one Trustee to their board. Mr J Drury, a former Trustee of the Lancashire Wildlife Trust, is the charity's appointed representative on the LEF board during the year. During the year the charity provided management, organisational, administrative and supervision services to LEF for which £61,000 (2023: £67,000) was received in the statement of financial activities.

A balance of £6,000 (2023: £7,000) was due from LEF as at 31 March 2024. This comprised outstanding grants of £Nil (2023: £Nil) and service charges of £6,000 (2023: £7,000). Grants totalling £108,000 (2023: £67,000) have been awarded to Lancashire Wildlife Trust by LEF during the year.

The Lancashire Wildlife Trust Limited is a member of Greater Manchester Environmental Trust ("GMET") with the power to appoint one Trustee to their board. Mr T Burditt, the Chief Executive Officer of the Lancashire Wildlife Trust, is the charity's appointed representative on the GMET board during the year.

During the year the charity provided management, organisational, administrative and supervision services to GMET for which £26,000 (2023: £23,000) was received in the statement of financial activities.

A balance of £316,000 was due to GMET (2023: £183,000) at 31 March 2024. This comprised net grants received on behalf of GMET of £290,000 (2023: £206,000 net grants paid out) and costs of services and costs on behalf of the company of £26,000 (2023: £23,000). Grants totalling £27,000 (2023: £Nil) have been awarded to Lancashire Wildlife Trust by GMET during the year.

It is the charity policy that Trustees must inform the board of their interests in grant applications at the start of Board meetings. The interested Trustee will not participate during the consideration of these applications. In the case of the Chair having an interest in an application, the Chair is taken by the Vice-Chair.

Unrestricted donations of £43,000 (2023: £20,000) have been received from Trustees in the year.

20. ANALYSIS OF CHARITABLE FUNDS

	At 1 April 2023 £'000	Total income £'000	Total expenditure £'000	Net gains on investments £'000	Transfers £'000	At 31 March 2024 £'000
Endowment:						
Freemans Pool	225	4	(12)	(5)	-	**212**
Endowment fixed asset funds (expendable)	151	-	(29)	-	-	**122**
Endowment fixed asset funds (permanent)	212	-	-	-	-	**212**
Total endowment funds	588	4	(41)	(5)	-	**546**
Restricted:						
Care Peat	-	20	(29)	-	9	**-**
Winmarleigh Moss Plant Reintroduction	-	19	(22)	-	3	**-**
Wildlife Information	26	-	-	-	(26)	**-**
Sand Dunes	44	103	(61)	-	-	**86**
Our Future Coast	1	48	(29)		-	**20**
Green Northern Connections	-	8	-	-	-	**8**
Wigan Greenheart LRS	3	394	(391)	-	-	**6**
Highfield Moss BNG	12	-	-		-	**12**
Lunt Meadows Visitor Centre	119	521	(360)	-	-	**280**
Mere Sands Wood	-	22	(5)	-	(17)	**-**
Scutchers Acres	101	89	(48)	22	-	**164**
Boilton Wood Paths	-	15	(6)	-	-	**9**
Lower Ribble Network for Nature	-	10	(9)	-	-	**1**
Foxhill Bank	2	-	(6)	-	4	**-**
Heysham Moss Access	-	26	(26)	-	-	**-**
Aughton Woods	-	33	(33)		-	**-**
Lancashire Peat Partnership	54	155	(59)	-	-	**150**
Nature for Climate Peatland	-	230	(158)	-	(92)	**(20)**
PGS Nature for Climate Discovery	-	39	(40)	-	1	**-**
PGS Nature for Climate Red Rose	-	586	(663)	-	77	**-**
A Bog's Life	-	25	(18)		-	**7**
Manchester Mosses Connectivity and Biodiversity	13	79	(91)	-	-	**1**
Red Moss Connectivity and Biodiversity	17	29	(38)	-	-	**8**
Precious Peatlands – Rindle Moss	9	46	(29)	-	-	**26**

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024

20. ANALYSIS OF CHARITABLE FUNDS (continued)

	At 1 April 2023 £'000	Total income £'000	Total expenditure £'000	Net gains on investments £'000	Transfers £'000	At 31 March 2024 £'000
Restricted (continued):						
Maximising Manchester Mosslands	33	-	1	-	-	**34**
Paludiculture Exploration	-	117	(95)	-	-	**22**
Dunham Massey	-	3	(3)	-	-	**-**
Wetter Farming and Hydrology	12	9	(9)	-	(11)	**1**
Peat Water Discovery Pilot	-	-	(8)	-	11	**3**
Precious Peatlands Winmarleigh Moss	95	119	(31)	-	(108)	**75**
River Douglas Challenge	2	-	-	-	(2)	**-**
Woodland Oasis	10	-	-	-	(10)	**-**
Carbon Landscape Capture	5	-	-	-	(5)	**-**
Manchester Festival of Nature	-	1	(1)	-	-	**-**
Nature Tots	12	-	-	-	(6)	**6**
Heysham Community	5	36	(33)	-	-	**8**
Nature and Wellbeing	124	5	(94)	-	(1)	**34**
Next Steps	46	39	(58)	-	-	**27**
Move Forward	-	10	(10)	-	-	**-**
Arts Development	41	33	(30)	-	-	**44**
Nature and Wellbeing Greater Manchester	62	107	(71)	-	-	**98**
Nature and Wellbeing Lancashire	1	70	(56)	-	-	**15**
Witton Greenhouses	12	33	(45)	-	-	**-**
The Bay	169	72	(204)	-	-	**37**
Living Seas	71	-	-	-	-	**71**
Greater Manchester Green Space	1	19	(22)	-	1	**-**
My Wild City	15	35	(50)	-	-	**-**
Philips Park	31	22	(31)	-	-	**22**
Kingfisher Trail	4	-	(4)	-	-	**-**
Community Food Growing	3	42	(44)	-	-	**1**
Action for Nature	6	55	(57)	-	-	**4**

20. ANALYSIS OF CHARITABLE FUNDS (continued)

	At 1 April 2023 £'000	Total income £'000	Total expenditure £'000	Net gains on investments £'000	Transfers £'000	At 31 March 2024 £'000
Restricted (continued):						
Other restricted project funds	63	96	(55)	-	(26)	**78**
Restricted fixed assets funds	8,402	162	(758)	-	(7)	**7,799**
Total restricted funds	9,626	3,582	(3,889)	22	(204)	**9,137**
Unrestricted:						
General funds	1,458	4,576	(5,302)	(6)	204	**930**
Total funds	**11,672**	**8,162**	**(9,232)**	**11**	**-**	**10,613**

The general unrestricted funds represent the available unrestricted funds of the charity which the Trustees are free to use in accordance with the charitable objectives of the Trust.

Restricted funds represent funds received by the Trust for use towards a specific purpose or particular project.

The permanent endowment fund is represented by certain nature reserves of the Charity.

The expendable endowment funds are represented by the construction of the Barn Resource Centre and Freemans Pool (contained in notes 12 and 13).

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024

21. CASH FLOW ANALYSIS

The reconciliation of net expenditure to net cash flow from operating activities is as follows:	2024 £'000	2023 £'000
Net (expenditure) / income for the year (from the statement of financial activities)	**(1,052)**	(1,099)
Depreciation and amortisation	**583**	583
Surplus on sale of tangible fixed assets	**-**	(5)
(Gains) / losses on investments	**(7)**	44
Decrease / (increase) in stock	**1**	(17)
Increase / (decrease) in debtors	**(378)**	381
Decrease in creditors	**511**	49
Net cash (outflow) from operating activities	**(342)**	(64)

Analysis of cash and cash equivalents	2024 £'000	2023 £'000
Cash in hand and at bank	**472**	1,066

22. ANALYSIS OF GROUP NET ASSETS BY FUNDS

	Unrestricted £'000	Restricted £'000	Endowment £'000	2024 £'000	2023 £'000
Intangible fixed assets	33	-	-	**33**	40
Tangible fixed assets	173	5,814	122	**6,109**	6,323
Heritage assets	345	3,074	212	**3,631**	3,468
Investments	61	167	89	**317**	583
Net current assets	318	82	123	**523**	1,258
	930	9,137	546	**10,613**	11,672

23. COMPARATIVE FINANCIAL INFORMATION FOR THE FINANCIAL YEAR TO 31 MARCH 2023

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2023 £'000
Income				
Donations and legacies	1,468	66	-	1,534
Charitable activities	1,690	3,061	-	4,751
Other trading activities	1,327	9	-	1,336
Investment income	9	2	4	15
Other income	-	-	-	-
Total income	4,494	3,138	4	7,636
Expenditure				
Raising funds	(2,035)	(13)	(6)	(2,054)
Charitable activities	(2,651)	(3,967)	(32)	(6,650)
Other expenditure	-	-	-	-
Total expenditure	(4,686)	(3,980)	(38)	(8,704)
Net (outgoing) / incoming resources before other recognised gains and losses	(192)	(842)	(34)	(1,068)
Gains / (losses) on investments	(11)	(9)	(11)	(31)
Net (expenditure) / income	(203)	(851)	(45)	(1,099)
Transfers between funds	179	(164)	(15)	-
Net movement in funds	(24)	(1,015)	(60)	(1,099)
Reconciliation of funds				
Total funds brought forward	1,482	10,641	648	12,771
Total funds carried forward	1,458	9,627	588	11,672

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024

23. COMPARATIVE FINANCIAL INFORMATION FOR THE FINANCIAL YEAR TO 31 MARCH 2023 (continued)

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2023 £'000
Fixed assets:				
Intangible fixed assets	40	-	-	40
Tangible fixed assets	174	5,998	151	6,323
Heritage assets	345	2,911	212	3,468
Investments	219	143	221	583
Total fixed assets	778	9,052	584	10,414
Current assets:				
Stock	37	-	-	37
Debtors	529	851	4	1,384
Cash at bank and in hand	667	399	-	1,066
Total current assets	1,233	1,250	4	2,487
Liabilities				
Creditors: falling due within one year	(553)	(676)	-	(1,229)
Net current assets	680	574	4	1,258
Total assets less current liabilities	1,458	9,626	588	11,672
Creditors: falling due after one year	-	-	-	-
Total net assets	1,458	9,626	588	11,672
The funds of the charity:				
Endowment funds	-	-	588	588
Restricted funds	-	9,626	-	9,626
Unrestricted funds	1,458	-	-	1,458
	1,458	9,626	588	11,672

24. TRADING SUBSIDIARY

The charity is the sole member of a company limited by guarantee, Lancashire Wildlife Enterprises Limited (formerly known as Brockholes Enterprises Limited), and has control of all of the voting rights of that company. It is registered in England and Wales. The company's objective is to raise funds for the Trust through commercial activities.

These include car-parking, retail and catering services at the Brockholes Visitor Centre and Mere Sands Wood Nature Reserve and catering services at Moss Bank Park. It is intended to expand these activities to other Trust sites when and if opportunities arise.

During the twelve months to 31 March 2024, the trading subsidiary made a profit of £143,000.

Profit and loss account for twelve months to 31 March 2024	2024 £'000	2023 £'000
Turnover	**1,323**	1,375
Cost of sales	**(982)**	(1,031)
Gross profit	**341**	344
Overheads	**(198)**	(225)
Profit before interest	**143**	119
Interest receivable	**-**	-
Profit for the financial year	**143**	119

Balance sheet as at 31 March 2024	2024 £'000	2023 £'000
Fixed assets:		
Intangible fixed assets	**1**	2
Tangible fixed assets	**27**	20
Total fixed assets	**28**	22
Current assets:		
Stock	**19**	23
Debtors	**221**	104
Cash at bank and in hand	**98**	177
Total current assets	**338**	304
Liabilities		
Creditors: falling due within one year	**(207)**	(178)
Net current assets	**131**	126
Net assets	**159**	148
Capital and reserves		
Profit and loss account	**159**	148

Our History

We are The Wildlife Trust for Lancashire, Manchester and North Merseyside. Founded in 1962 by people who knew they needed to take-action for nature. Since then, we have grown to be the largest nature conservation body in the area.

The Wildlife Trust for
Lancashire Manchester & North Merseyside

We are uniquely positioned to lead change in our region, **working at a grass roots, local level** whilst also being part of a strong cohesive movement of Wildlife Trusts across the country. We have saved many special places, acquiring and managing many of them as nature reserves.

We look after over 1,288 hectares as nature reserves, plus at least the same again in partnership with others, all of which are havens for rare and threatened species and habitats. We strive to **connect people with nature** and help them to take-action for wildlife.

We deliver **environmental education to around 20,000 children** in an average year, and we have built three eco buildings for our operations to demonstrate how we can live lightly on the earth. Brockholes floating visitor centre being the latest of these.

We have the **powerful voices of over 30,000 members**, whose invaluable support we simply could not do without. We engage **over 4,000 volunteers** in our mission, with around a quarter of those active on a very regular basis alongside our team of **192 staff**. Whether this is 'digging in' on the land or helping with education, fundraising or governing the charity, **together we contribute locally to nature's conservation and recovery**.



@Lancashirewildlifetrust @lancswildlife

www.lancswt.org.uk

THE LANCASHIRE WILDLIFE TRUST

England & Wales - Charity number 229325

Accounts

The Wildlife Trust for
Lancashire Manchester & North Merseyside



Annual Report

1st April 2022 – 31st March 2023

The Bay team rockpooling at Half Moon Bay by Alan Wright

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Chair's Statement



I am very proud of all the work the Trust does whether in Education, Well-being, Protection of Habitats and Species, and Encouraging and helping people Engage with Nature in both rural and urban areas. In many of these we are leaders within our region and nationally. Our Peatlands Team has indeed achieved international recognition for its work on Lowland Bogs and wetter farming.

Our activities generally take place on the fantastic places we manage but we are also active in protecting nature and increasing biodiversity on land we don't own or manage. We do this by contributing our expertise to farmers and landowners, to local authorities and by participating in regional initiatives. This financial year has been another year in which the Trust has continued to make progress on many fronts despite the legacy of Covid and the negative effect of the war in Ukraine on the UK economy.

> "Our membership continues to grow and in fact we grew our membership at a greater rate than any other Wildlife trust."

The Trust depends on its members, and I would like to welcome all new members reading this to the Trust. Our membership continues to grow and in fact we grew our membership at a greater rate than any other Wildlife trust. Our work on Carbon and Biodiversity attracts Corporate members and sponsors and our Corporate membership has grown.

You will read much more about our work and the finances that underpin it in the rest of this report. It wouldn't happen without our staff, our members and supporters, and our volunteers and I would like to take this opportunity to thank them all. I would also like to thank my fellow Trustees for their efforts and contribution.



Julian Jackson

Our Vision, Mission & Goals


Rindle Moss

Our Vision

That nature is recovering on a grand scale across Lancashire, Manchester and North Merseyside, and in our sea, and that everyone can enjoy our increasingly abundant wildlife.

Our Mission

- To enable wildlife's recovery in our area by working in partnership with others to conserve, restore, create and connect habitats and to increase species abundance
- To connect people with nature and help them to take-action for wildlife, wherever they are

Our Strategic goals

1. Nature is in recovery with abundant, diverse wildlife and natural processes creating wilder land and seascapes where people and nature thrive

2. People are better connected to nature in their lives and more are taking purposeful action for wildlife

3. Lancashire Wildlife Trust has the financial and human resources, systems and skills that it needs to improve our impact for nature's recovery

30% of land and sea is in recovery

1 in 4 people are taking action for nature

LWT will be bigger, better and more joined up*

Our National Goals*:

1. Nature is in recovery with abundant, diverse wildlife and natural processes creating wilder land and seascapes where people and nature thrive.

2. People are taking-action for nature and the climate, resulting in better decision making for the environment at both the local level and across the four nations of the UK.

3. Nature is playing a central and valued role in helping to address local and global problems.

**These are the nationally agreed priorities with the partnership of The Wildlife Trusts (TWT)*

* **Bigger:** a larger organisation in terms of people, revenue and the amount of impact achieved.
Better: Able to measure, monitor and demonstrate improved performance with evidence.
More joined up: More working & sharing of knowledge and skills between teams, and across Trusts, and more working in partnership with and through stakeholders to deliver our goals externally.

Public Benefit Statement

The Wildlife Trust exists to promote the care and protection of the environment. The advancement of environmental protection and improvement is recognised as a charitable purpose and is regarded universally as producing a clear public benefit.

The Wildlife Trust's philosophy is based on the belief that the natural world deserves conserving for its own sake and, since this is widely perceived to be a worthy aim of public policy, it may fairly be regarded as a benefit to the public at large. However, the public benefits provided by the Wildlife Trust go much further.

Our nature reserves are open to the general public, and many have access on way-marked routes. At many sites information and interpretation is provided to visitors. There are a few cases where there may be a conflict between management requirements and unfettered access, but where this occurs, we try to keep any restrictions to a minimum.

Our education programmes are aimed at schools, colleges, adult groups and the wider public. Education is also, of course, recognised as a charitable activity in its own right.


Crowding in the greenhouses at Witton

Our information gathering and provision of expert advice and opinion to local authorities and others helps to ensure that planning decisions are made on a rational basis taking full account of the public benefit of wildlife.

We can also exert influence through our substantial membership at local level, and nationally through our membership of the Royal Society of Wildlife Trusts. It is also our belief that the involvement of many volunteers in our work provides an outlet for altruistic endeavour which is of special benefit to those involved as well as delivering benefits to the wider public.

Promoting the enjoyment of the natural world is an important part of what we do: contact with the natural world and the appreciation of wildlife and wild places provides great pleasure to many people and contributes towards wellbeing and health. Our nature reserves and activities are available to benefit everyone and we also actively work with people to improve their mental health. We are also working to improve our provision for the disabled and disadvantaged wherever possible.

The Trustees of Lancashire Wildlife Trust Limited have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the key aims and objectives and in the planning of future activities. The Trustees have also actively considered how the planned activities contribute to the aims and objectives embodied in our Constitution.

Sustainable Development Goals (SDG)

As an environmental protection and improvement charity, part of our core purpose is to advance the education of the public in the principles and practice of biodiversity conservation and sustainable development. "...development that meets the needs of the present without compromising the ability of future generations to meet their own needs' (Brundtland Commission).

We are a local grass roots organisation that thinks globally and acts locally. In our work, and the work we undertake with others, we are actively working to creating a healthier more sustainable environment in Lancashire, Manchester and North Merseyside. Whilst acting locally, right is a short list of some of the ways that our work aligns with the United Nations international targets that all member states committed to.



GOALS	INTERNATIONAL TARGETS
15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	**15.1** By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements
	15.3 By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world
	15.4 By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development
	15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species
	15.8 By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species
	15.9 By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts
14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development	**14.2** By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans
	14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information
3. Ensure healthy lives and promote well-being for all at all ages	**3.4** By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being
4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	**4.7** By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development
13. Take urgent action to combat climate change and its impacts	**13.2** Integrate climate change measures into national policies, strategies and planning
	13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning

Our Reserves

1 Lunt Meadows
2 Freshfield Dune Heath
3 Seaforth
4 Mere Sands Wood
5 Cop Lane
6 Red Scar Woods
7 Freeman's Pasture
8 Longworth Clough
9 Willow Farm Wood
10 Dean Wood
11 Summerseat
12 Foxhill Bank
13 Cross Hill Quarry
14 Salthill Quarry
15 Moor Piece
16 Brockholes
17 Abram Flash and Lightshaw Meadows
18 Highfield Moss
19 Wigan Flashes
20 Red Moss
21 Astley Moss
22 Cutacre
23 Moston Fairway
24 Cadishead and Little Woolden Moss
25 Winmarleigh and Cockerham Moss
26 Holiday Moss
27 Freeman's Pools
28 Over Kellet Pond
29 Middleton
30 Heysham Nature Reserve
31 Barnaby's Sands and Burrows Marsh
32 Aughton Woods
33 Heysham Moss
34 Warton Crag



Advised on **3,536 hectares** of land outside of our own estate

1079ha of this land is designated as **55 Local Wildlife Sites**

Advised on **189.2km of water courses**

Organised **446 events** with **46,848 participants**

Helped **45 schools** to improve their grounds

Supported 120 groups and **1,556 people** have benefitted from our support to these groups

We have led or been part of **68 partnerships**

Meaningful **engagement with 249 people** who are in strategic/ **influential positions**

We supported **17 placements/ trainees**

Supported **747 participants** through **Nature and Wellbeing programmes** contributing **12,903 hours**

We have held **161 training courses** with **1,136 participants**, 274 of these participants received a certification

We **trained 110 teachers**

Our achievements

Nature Recovery

The Trust's success in obtaining Natural Environment Investment Readiness Funding has allowed some pioneering work in the development of the Biodiversity Net Gain (BNG) scheme. This scheme requires developers to compensate for any wildlife loss due to building schemes and to add a further 10% of 'net gain' for wildlife by creating new habitat off site.

Our funding was initially used to trial methods of assessing the compensation needed in a mossland situation and then to work closely with local authorities to explore joint systems for administration and delivery of compensation habitat units locally. This was explored with partner organisations using the Greater Manchester Environment Fund as a broker for this compensatory habitat, setting up the systems for liaison, locating suitable receptor sites and legal agreements.



Great crested newt by Tom Bridges

The Trust has also been exploring models for restoring and developing new large scale habitat areas using BNG as a major opportunity to create and join up large habitat blocks such as in the Wigan and Leigh National Nature Reserve working with other land managers. We have begun to evaluate our current nature reserve land holding as potential recipients of BNG thereby securing valuable capital monies for restoration works and up to 30 years of a maintenance budget.

The Trust has been the habitat delivery partner for Natural England's Great Crested Newt District Level Licencing scheme in Lancashire and the year saw us pass the landmark **100 new and or restored ponds** in the County since the initiative began. We also established a Pond Officer post to liaise with farmers and land managers. These compensatory ponds are paid for by developers to replace those lost at the ratio of three new ponds for each one lost. Farmers are keen on the scheme as they are paid to build ponds on their land.

Work continued with National Highways (NH) along the M65 / A56 corridor. Primarily focussing on grassland habitats along the route, the project will work with NH staff to make the most of roadside and connectivity to existing and new habitat with adjacent farmers and land managers. **Over 100 Ha of grassland was enhanced during the year.**



Red squirrel by Peter Smith

3,536
Area of land improved / advised on outside of our Nature Reserves

The Red Squirrel conservation project has continued to support Red Squirrel survival through active control of Grey Squirrels. Awareness raising activities and fundraising effort is being provided through the Trust's 'Red Alert' local group, who also help with the trap loan scheme. A successful crowd funding appeal raised over £10,000 towards the work. A major North of England lottery bid has been submitted to fund future work.

We felt some frustration during the year with the slow rollout of the Environment Act (2021) requirement to produce Local Nature Recovery Strategies (LNRS). The strategies intend to highlight priority areas and actions to reconnect and rebuild nature. Development of the key funding mechanisms of new Environmental Land Management Scheme (ELM) and BNG has also been slow. However, the Trust has been very active in developing these initiatives.

Farming occupies approximately 80% of our land area and many farms have a significant wildlife resource. Stewardship of that land is key to achieving the Government's target (and our target) of 30% of our landscape and seascape in some form of sustainable wildlife management by 2030.

The Lancashire Wildlife Trust was commissioned by Defra to run a test of the new ELM scheme being developed by the Government to replace the existing EU scheme for agricultural support. The report focused on the peri-urban area of Greater Manchester. **The Trust has worked with over 50 farmers and land managers** to produce 10 detailed case studies. Findings and suggestions were well received by Defra and summary findings were presented to the ELM scheme development team in Whitehall. >>>



Highfield moss

Reserve Management

The Grazing project has purchased new cattle from Martin Mere and Bollin Valley Partnership which has helped to facilitate grazing on several of our own sites including Heysham Moss and Freemans Pools in the North of the County, we trialled winter grazing on a number of Sefton Coast sites, had a successful lambing season and a successful funding application for no fence collars from the Halpin Trust.

Ash Die back surveys and works have been completed on all our high-risk sites including Brockholes, Fox Hill Bank and Boilton Woods, much of the timber will be used in house within the Nature Works Team or sold as fire wood either through our own outlets or through a bulk sale.

Coppicing coupes has been completed at Brockholes, Mere Sands Wood and Willow Farm Wood, these works are in the management plans but would not have been completed without the help of the Woodland Oasis Project.

Orchard pruning at Lunt and Scutchers has been carried out in partnership with Wigan and Leigh College.

No 1 pit island has been scrapped at Brockholes, **refreshing feeding and breeding habitat for over 1000 waders.** The 30-year-old unused Tower Hide at Mere Sands Wood has been repurposed into a bat hibernaculum, with some glade clearance increasing feeding habitat, **creating a home for over 40 bats of three species.**

Creation of an island surrounded by predator fence was carried out last year that led to a successful **Common Tern breeding season at Seaforth with 213 pairs and 186 fledglings**, further to this in the winter of 22/23 the causeway has been remodelled and further predator fencing has been installed on the hope that this will mitigate for potential losses due to bird flu to allow breeding adults greater space to nest.

National Museums Liverpool officially celebrated the end of the archaeological dig after 10 years and and 15,000 finds.



Sandwich tern by Alan Wright

There have been some staffing changes within the Nature Reserves Team including 2 new Assistant Reserve Officer posts at Lunt and Brockholes, a new Reserve Officer Post for Scutchers Acres & Mere Sands Wood. Two Heritage and Conservation trainees, a Learning Officer & maternity cover for the Lunt Engagement and Communication Officer. Assistant Grazing Officer post still vacant and soon to be advertised.

We have had several successful funding bids and would like to thank our funders for helping us to improve our nature reserves, including Quercia (Brockholes), Big Give (Lunt), Biffa Award (Mere Sands Wood), Countryside Stewardship, Halpin Trust (Grazing), Lancashire Environment Fund (Mere Sands Wood, Aughton Woods, Heysham Moss), Natural England (Seaforth & Freshfield Dune Heath), RAF (Freshfield Dune Heath).

> "We have had several successful funding bids and would like to thank our funders for helping us to improve our nature reserves"

After 20 years, Friends of Mere Sands Wood voted to end as an affiliated local group of the Trust on the 31st December. In that time, they have raised around £100,000 for the Trust, and enabled us to raise much more through unlocking the third party contribution element of bigger funding bids. They have provided visitor welcome, events, reserve ecological data and assisted with educational activities and we thank them for their support over the last 20 years. >>>



Sphagnum moss
by Jenny Bennion

20
Number of partnerships

Peatlands & Nature Based Solutions

A major achievement this year has been the Wigan Greenheart project's successful inclusion as one of 22 schemes piloting the Landscape Recovery scheme in England. Lancashire Wildlife Trust, with Wigan Council and Forestry England, have secured £842k funding for the two-year development phase of this species recovery-focused project. Landscape Recovery is the highest tier of England's new Environmental Land Management scheme, replacing the former agri-environment payment programme.

A new team has been recruited who are assessing the baseline of around 1,400 hectares of land across the borough of Wigan, including all the newly declared Flashes of Wigan and Leigh National Nature Reserve (NNR) sites, and working out the optimum activities to be delivered to achieve sustainable outcomes for willow tit, bittern, landscape connectivity and reducing climate change impacts during the 20-year implementation phase.

A pioneering feature of the Landscape Recovery work is to develop a blended public-private financing model to support delivery. This will look at the income available from investable public goods generated from nature based solutions being implemented such as biodiversity net gain, natural flood management and carbon emissions reductions.

In June 2022 we kicked off the new Great Manchester Wetlands Land Manager Group. Supported by the Countryside Stewardship Facilitation Fund, this aims to support and inform land owners/managers across the GM Wetlands partnership area to try to influence this key stakeholder sector to implement beneficial change to help create more of the nature recovery network.

A number of events looking at lowland raised bog restoration, alternative approaches to peatland management, willow tit habitat requirements, willow tit surveying techniques and fen restoration have been held with the group slowly establishing and increasing membership. Our work to attract innovative investment through new green finance mechanisms has been spearheaded through our role as managing agent for Greater Manchester Environment Fund. This work has been resourced through funding secured from the Natural Environment Investment Readiness Fund, both Rounds 1 and 2.

Round 1 saw the development of two investment models for habitat banking via Biodiversity Net Gain and Carbon Offsetting, based on a piece of land within the Chat Moss area and involved baseline assessment and a review of restoration costs that could attract both repayable investment as well as the delivery of ecosystem services

This work saw Biodiversity Net Gain as both a huge opportunity and threat to the way future development will be granted. Round 2 bid focusses on how we can support Local Authorities to navigate the new system to ensure net gain of at least 10% is secured through any future development.

Peat Programme:

The Trust's peatland programme has continued to consolidate its reputation over the past year as a leader in the restoration and sustainable management of peatland habitats in the North West. The scale of the work and size of the team expanded – in line with the UK policy /funding focus for peatlands, and its crucial role in mitigating climate and biodiversity emergencies

The team have been working across 12 externally funded projects worth a combined grant funding of approx. £3.5million, actively restoring or managing approx. 500 hectares of lowland peat alone – equivalent to about 700 football pitches! The support of our amazing volunteers has played a key role in delivering this, particularly with ongoing reserve management or monitoring activities.

Several exciting new projects came online over the past year, highlights include:

- **Nature for Climate Peatland Grant Scheme (NCPGS) Discovery Grant to engage landowners and scope, survey and develop sites where peat can be restored across our region, to restore their carbon storage capacity.**
- **Lancashire Environment Fund grant – Winmarleigh Moss Plant Reintroduction to reintroduce key mossland plant species.**
- **'Maximising Manchester's Mosslands'; funded by Global consultancy and construction company, Mace, got underway to support restoration of 157 hectares of mossland habitat in Greater Manchester.**
- **Environment Agency funded a project to investigate the feasibility for 'wetter farming' in Alt Crossens.**

We have continued to champion restoration of our peatlands where possible, but also drove forwards with our work to pioneer alternative management practises on farmed peat soils, at the Interreg NWE Care Peat funded 'carbon farm' trial in Lancashire and Precious Peatlands funded Rindle Moss wetter farming trial in Greater Manchester. The project has been well represented in the media, ranging from BBC Countryfile to features in international media such as the Washington Post.

The work we have been delivering is underpinned by scientific evidence and robust monitoring – collaborations particularly with Liverpool John Moores and Manchester Metropolitan universities.

The Lancashire Peat Partnership has been given a massive boost through the funding, for the first time, of dedicated LPP staff by Esmée Fairburn. Two Officers took up post in November 2022 and are already making great strides in forging a more coordinated approach to peatland work, in Lancashire's uplands in particular.



Aerial shot of Rindle Moss
by Anthony da Silva


Manchester Science Festival

48
Number of partnerships we have been involved in


Manchester Festival of Nature by Paul Heyes

Urban Nature Programmes

Our Greenspace Fund Advisor has continued to connect and support a significant number of community groups with their ambitions to improve the natural environment in their area over the last year.

The core geographical focus of this work has been in a series of wards in Bolton and Bury which have high levels of deprivation and or poor access to greenspace. Alongside this our Greenspace Fund Advisor has also worked across other districts in Greater Manchester alongside fellow advisors hosted by partner organisations including Sow the City, RHS and Groundwork GM. Strong working relationships have been built with a number of these partner organisations which will be critical to support the Trust's 1 in 4 priority, as well as our 30 by 30 ambition.

A key priority of the Urban Nature team is to support work associated with the Croal-Irwell Nature Recovery Focus Area (NRFA). Whilst we have not realised the vision / masterplan for this NRFA or secured stakeholder engagement we have secured additional grant investment from Veolia Environmental Trust to progress conservation at one of the priority sites along the landscape; Philips Park in Bury.

The Urban Nature team has continued to engage with partnership structures including the Croal Working group to support and advocate for nature recovery action on this critical network.

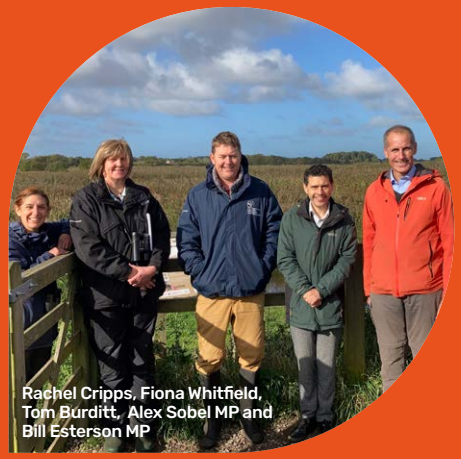
One of the key achievements by the Urban Nature team was the development of a **new Biodiversity Strategy and Action Plan for Manchester** which has been approved by the Manchester City Council executive. This strategy, developed in collaboration with a number of stakeholders provides a framework for action over the next 10 years.

Our My Wild City team have continued to deliver a range of events, workshops, volunteer led conservation activity and surveys / reports across the district. Key examples of activity have included partnering with the Museum of Science and Industry to support their annual science festival which saw the Trust engage **with over 20,000 people** about urban wildlife and delivering a series of volunteer led conservation sessions at Broadhurst Clough in north Manchester which helped support the designation of the site as a Local Nature Reserve.


Manchester Festival of Nature by Paul Heyes

Our My Wild City funding from Esmee Fairburn Foundation culminated in March 2023. Despite this cessation, the Trust will continue to build on our strong partnership with Manchester City Council to lead and support the delivery of the Biodiversity Strategy and Action plan for the City – particularly around landscape scale work which connects and involves groups and residents.

The Urban Nature team have continued to work with other workstreams within the Trust to complement activity. This is most notable with our Nature Reserves Team where we have **empowered a significant number of volunteers to help deliver management works** across Cutacre Nature Reserve and Ashton Fields. The scope of our work on these reserves will increase in the next financial year. Elsewhere our work in partnership with Let's Grow Preston we continue to work with and train up local individuals and groups to take positive action for nature and enjoy food growing. >>>



Rachel Cripps, Fiona Whitfield, Tom Burditt, Alex Sobel MP and Bill Esterson MP

Standing Up for Wildlife

The Trust has also been active in commenting and lobbying on major infrastructure proposals that will affect wildlife in areas such as the HS2 rail link and the 3 proposed Mersey tidal energy scheme options. Liaison has started over proposals to develop the Morgan and Morecambe offshore wind projects in the open Irish Sea off Lancashire and north Wales with the Trusts sitting on the 'Expert Working Group' to discuss plans.

Cabling is likely to come onshore near Squires Gate, Blackpool and impact on recovering dunes. The dunes are already under threat from a proposal to extract sand off the beach at St. Anne's to which we have objected.

Our work to comment on and influence the local authority strategic plans continues with over three submissions to local authority plan consultations. Submissions and presenting our case to the Examination in Public to the Greater Manchester 'Places for Everyone' (GM Spatial Strategy) and the Blackburn with Darwen Local Plan also took place. Housing allocations will potentially cause considerable damage to currently farmed peat areas and to major breeding wader populations.

Local campaigning on development proposals, such as, Ellel Holiday Village, Galgate, Knott's Lane housing proposals in Colne and continuing a dialogue with United Utilities over Haweswater Aqueduct Replacement Scheme (HARP) is helping to avoid damaging impacts upon a rare type of mossland habitat and biodiversity hotspot close to Newton in Bowland.

Continued contact with our sub-regions 46 MPs resulted in some valuable dialogue over specific issues. Shadow Defra Minister, Alex Sobel visited Lunt Meadows along with local MP Bill Esterson to discuss nature based solutions to the climate crisis. The "Attack On Nature" during the 6-week premiership of Liz Truss MP produced a flurry of national and local activity.

The Retained EU Law Bill remains on the parliamentary timetable under the current Government. It constitutes the greatest potential legislative threat to nature's recovery for decades because it risks precipitate repeal of 30 years of environmental legislation and regulation on 1st January 2024 and gives Ministers of the Crown summary powers to amend the rest without consulting Parliament.

264

Number of people in an influential position directly engaged



Heron at Brockholes by Janet Stocks


Volunteers at St Annes

Living Sea Coastal Projects

The Trust works closely with the Wildlife Trusts of Cumbria and Cheshire to coordinate conservation and awareness activities in the North West Irish Sea. The group has been successful in lobbying for Marine Conservation Areas providing some level of protection for wildlife rich areas and there are now twelve designated by Government in this area. The Trusts lobbied for the designation of Highly Protected Marine Areas (HPMA) and were successful with the designation of Allonby Bay HPMA.

October saw the publication of the Irish Sea Network's (we are an active partner of this six-nation Wildlife Trust partnership) 'Review of the Irish Sea' the first attempt to work together to turn the tide of inaction on conservation of the Irish Sea. This hard-hitting document received limited media coverage due to rapid changes of Government and the death of HM Queen Elizabeth II. We are planning a relaunch and lobbying strategy to push for real actions by Government agencies on protecting the designated sites.

The Fylde Dunes Project had another successful year promoting and delivering conservation activities. This work was acknowledged by the NW Coastal Forum Excellence Award for coastal best practice projects in March 2023. February saw the return of volunteers in numbers to help with the annual Christmas tree tasks where the trees are partially buried to trap sand and build new dunes.

The project uses donated trees that are collected by volunteers from local hospices for a small fee. **The 2022/3 season resulted in 2500 trees being reused and 600M of Natural Flood Management being achieved.** Over 400 volunteers gave their time (3,500 volunteer hours) and local charities raised over £22,000. Since 2006, the project has re-established the dune width to up to 90m seaward at the most vulnerable point in front of North Beach Car Park. The introduced Sand Lizards are now breeding successfully.

A new project called 'Our Future Coast' began in April. The programme will develop 14 varied site-based projects along the North West coast from the Wirral to West Cumbria. The Trust hosts one of the engagement officers as a crucial part of this innovative 5-year programme to test and develop nature-based solutions for coastal flood risk management. Funded through Defra's Flood and Coastal Resilience Innovation Programme and focused on new approaches to co-designed solutions. Lancashire Wildlife Trust and Morecambe Bay Partnership will be working with project managers Wyre Council to deliver the community engagement programme.

747

Number of participants benefiting from our nature and wellbeing programmes


Rare Isle of Man cabbage by Alan Wright

Calendar Highlights throughout the year

APRIL TO JUNE

We were awarded £100k of NEIRF funding for large scale habitat restoration in Greater Manchester, £75k from BIFFA to improve access at Mere Sands Wood, and £30k for MyPlace sessions at Philips Park. Innovative work on Winmarleigh and Rindle Moss included experiments with wetter farming. Our peatlands team won a CIEEM award 2022 for Sharing Knowledge of lowland peatland restoration.



Mere Sands Wood hide by Charlotte Varela

859

Number of people advocating on our behalf

JULY TO SEPTEMBER

Wigan and Leigh Flashes, where we have been working for many years restoring nature to land damaged by industry, was made a National Nature Reserve. Over 7,000 people took part in 30 Days Wild and Manchester Festival of Nature. A feasibility study into the reintroduction of the White-Faced Darter dragonfly on GM Wetlands was completed. The Large Heath butterfly reintroduction on GM wetlands was confirmed to be going well. Two very experienced new Trustees were co-opted to Council. We celebrated the 60th Anniversary of the foundation of the Trust. Natural England awarded (us) £870k for the Wigan Greenheart Landscape Recovery project

The Trust Won the National Cycle September award for best cycling to work organisation, winning a Cycle Parking Solution and Deluxe Repair Station. 26 staff cycled 3,460 miles (2,232 of which were commuting miles), saving 1,505lbs of CO2. We came 4th in the global competition.





Finding newts in our new ponds

OCTOBER TO DECEMBER

Manchester City Council endorsed the Manchester Biodiversity Strategy and Action plan authored by the Trust.

The NHS directly commissioned our nature and wellbeing work for the first time. The education team won New First Schools accreditation. The Mere Sands Wood visitor infrastructure upgrades were started. An officer was recruited to work on the creation of new ponds for newts to replace those lost to development.

Audits on LWT and other land in Greater Manchester were undertaken to establish the base line for Biodiversity improvement and Carbon credits. This work, funded by NEIRF, will be an important part of our future activities and a significant revenue raising opportunity. Over 22,000 people attended the Manchester Science Festival where LWT showcased its work on peatlands, nature and wellbeing and the carbon landscape.

A New Volunteering Manager is leading the application of the Team Wilder Approach to the Trust's work. The annual LWT Supporters day was held at UCLAN in person for the first time since lockdown.

JANUARY TO APRIL

A new Project management procedure has been developed and training in its use delivered. This will be used to monitor and manage all Trust projects. The Peatlands team now have 15 fully funded restoration and species recovery projects across more than 30 sites. Some of these are in neighbouring counties and including upland sites such as Darwen Moor. We are getting a lot of interest from farmers particularly in Wetter Farming and upland conservation farming.

The Lunt meadows visitor centre groundworks were completed. Trust staff coordinated the annual beach restoration Christmas tree planting. 600M of sand catch fencing was built and the project won the NW Coastal Forum Excellence Award for coastal best practice projects in March 2023.

The Tower hide at Mere Sands Wood has been made safe by removing human access and replacing the top with bat friendly roof cladding.



Large heath butterfly by Andy Hankinson

People Engagement





Getting out into nature is a great way to meet people

2,041

Number of people directly engaged through support to groups

Nature and Wellbeing

From project to service, our Nature and Wellbeing offer started as Myplace back in 2016 and many will still know it as this. As it's grown we've learned that consistency is key and we have worked hard this year to move away from a short term project model to a consistent service delivery where both referrers and the general public can have confidence in our commitment and presence in reconnecting people with nature. This is and will remain challenging in a grant funded environment but is key to long term success for people, communities and the environment.

Everywhere we work, partnerships are key and we have been fortunate to work within some brilliant partnerships. In central Lancashire and Chorley, with Active Lancashire and the More Positive Together Partnership we are supporting people with poor mental health who are unemployed to regain their confidence, self-esteem, and re-enter education, employment, and training.

In Blackburn with Darwen we have been amazed at the continued development of the renovation and community development activity people have so passionately and enthusiastically engaged with at Witton Park. Here, The Greenhouse Project not only runs nature and wellbeing sessions but supports wider community volunteering, acts as a local venue for skills sharing and is the central point for the community food growing network.

We're also really excited to be developing nature and wellbeing groups over the next few years at The Chai Centre in Burnley in partnership with Lancashire and South Cumbria NHS Foundation Trust.

This year saw the conclusion of the initial Nature for Health programme in Greater Manchester (GM). One of seven test and learn programmes nationally, we've been working with partners like Groundwork, Sow the City, Petrus, RHS Bridgewater, Salford CVS and City of Trees to test different approaches to embedding green social prescribing programmes across GM. With delivery primarily in Bury we have seen our Nature and Wellbeing work in Philips Park go from strength to strength and it's been a key example of the power of working really closely both with local grassroots green groups and strategically.

The difference it's made to supporting people with poor mental health and wellbeing both to access services and go on to thrive in their local community has led to us developing ongoing work with both Pennine Care and Bury GP Federation. We've also been excited to see our delivery in Bolton really begin to embed, and the degree to which local social prescribing teams recognise and are passionate about the impact nature can have for people.

Last but not least, we have been working intently to deliver the second year of The Bay: a Blueprint for Recovery. A coastal social prescribing programme that's seen us working across the whole stretch of Morecambe Bay communities from Fleetwood, to Morecambe and Lancaster, and up to Barrow and the beautiful Walney Island. In partnership with Cumbria Wildlife Trust, Eden Project Morecambe, and Lancashire and South Cumbria Foundation Trust we've not only developed the nature and wellbeing offer across new areas, but we've aligned this with proactive community engagement to ensure a healthy community that is well connected with nature at all levels of engagement and need.

From outreach work in care homes, to a hub in Morecambe Arndale, to outdoor cooking sessions this has seen us create lots of new ways to engage. We've also been particularly excited to be supporting Living Seas North West in monitoring Sabellaria Reef along the Wyre Coast! This year see's us both conclude the original Peoples Postcode Lottery funding and develop new funding pathways, in particular we're looking forward to working together with the Eden Project to lobby for a more consistent role out and a more sustainable funding model that supports the much needed growth in green social prescribing activity.

As a team we've continue to develop and learn as more communities want to work with us, and seen the real impact that combining people and natures recovery can make. We are proud to have had an offer for the 745 people with poor mental health and wellbeing who have been referred to us this year across Lancashire Wildlife Trust's Nature and Wellbeing Service, and it has been a pleasure to have engaged with over **4000 people** across our wider communities.

It's also important to recognise though, that all of those people have not only sought to support their own wellbeing and personal recovery, they have also been part of working with us to support **over 1400 local actions** for natures recovery. Our communities really can be both our own and nature's greatest asset when given the opportunity.



Our Nature and Wellbeing team makes a difference

We had
798
active volunteers
contributing
43,025
hours of volunteer
time

Team Wilder & Volunteers

Our first year targeting our ambition to see 1 in 4 of our population taking meaningful action for nature has been spent reflecting on how we as an organisation and our many connections to people can enable and inspire those people to take action.

We recognise that our reach is at least 20% of our population however providing any evidence of how many people take action as a result of our contact is challenging. We know we need to explore ways in which our connection with people can inspire them to take action. To help drive this forward our new Engagement and Empowerment Committee is developing a programme of activity that helps us to convey our key messages as well as a range of inspirational and fun, quick actions that will have a positive impact on nature.

Appointing a Volunteer Manager has really helped us to review our current support to volunteers, and to start putting in place the structures and procedures to ensure volunteers are supported and retained, as well as ensuring we have an effective recruitment and onboarding process for new volunteers.

A review of our volunteer demographic highlights key areas that we need to target, and we are developing ways to showcase and celebrate projects that are successful at recruiting new and diverse audiences, as well as building partnerships with new audiences that can help us become more diverse across our organisation.

This year we started our Nextdoor Nature project in North Merseyside to further define our Community Organising approach. Nextdoor Nature is a National Lottery Heritage Fund programme led by RSWT. The aim is to empower people to take action and it has helped us to highlight existing activity that already does Community Organising well.

One of the key projects that has excelled in this has been the Carbon Landscape Scheme funded by National Lottery Heritage Fund, which completed this year.



Willow tit by Harry Hogg



Our volunteers are increasing in number



A step change for this Landscape partnership Scheme was through the delivery of a creative engagement programme that was co-designed with local people, artists and groups that has helped us to reach new and diverse audiences within our landscape. The recognition that creativity is a great way to connect with new people has led the Wildlife Trust to produce an Arts Strategy that promotes our ambitions for the coming years.

Our Community organising approach is truly demonstrated through grant giving and this year we saw the establishment of the Greater Manchester Green Spaces Fund with a Community Enablers programme that will support new and more diverse groups taking action for nature.

Our related parties, the Lancashire Environmental Fund and Greater Manchester Environment Fund – are **brilliant examples of ways in which people can be empowered to take action for themselves**. Selection processes for the funds, ensure that all successful applicants have the skills, systems and procedures in place to ensure all activity is delivered safely and involve local people in direct action.

Education

A key priority for the team was growth, to support delivery on key sites and work towards engaging 1 in 4 to take-action for nature. We welcomed new Education and Engagement Officers to The Hive, Brockholes and Mere Sands Wood/Lunt Meadows, as well as bringing education and engagement delivery and staff based at Bolton ERC and Heysham, into the core team. This supports a standardised approach and ensures staff feel supported.

A key achievement was securing the Outdoor Learning Officer Grant from The Ernest Cook Trust, which will help support our fantastic outdoor learning work for the next 3 years.

The team has established the Nature-Based Learning (NBL) outreach team. This team works closely with schools in their own settings to embed outdoor learning, community engagement activity and training for teachers. The Nature-Based Learning team also launched our fantastic Wild Workshops programme where staff benefit from one free workshop per year as well as being advertised to the public.

Therefore, we increase our reach, inspire nature connection and action, and work towards the goal of a self-sustaining team. NBL also manages our outdoor learning activity in Liverpool and Manchester, funded by Players of the Peoples Postcode Lottery. This work continues to connect children to nature and inspire them to take action through outdoor learning sessions and forest school programmes. The team is now working on an exit strategy as the PPL funding will end in March 2024.

Funding successes have resulted in some fantastic joined-up work within the Trust. The NBL team, in partnership with MyPlace received funding from Bolton Together to deliver an arts programme, supporting young people's mental health and wellbeing. Closely followed by IThrive funding for our Nature to Nurture programme. The team, secured funding to develop an accessible outdoor learning space at Brockholes Nature Reserve.



Children thrive when they are outdoors

11,571

Number of children / students directly engaged directly in an education setting

We also secured funding to support Stay, Play and Learn sessions across children's centres in Bolton. These sessions foster an early interest in wildlife and inspire young children and their families to spend more time in nature. The programme facilitates work with families that may not be able to access our beloved Nature Tots and Nature kids' sessions, which take place at Brockholes, Heysham, The Hive and Mere Sands Wood.

Work started at Back Lane Woods, a 10-year partnership with Clayton Le Woods Parish Council. Another joined up project delivered alongside the contracts, conservation and Myplace teams.

The Forest School training team has faced another challenging year, initially struggling to recruit staff to support delivery of the training programme. However, the team finds itself in a more settled position and is looking forward to delivering a full schedule of training in 2023/2024. The team has reviewed the qualification, changed awarding organisation and implemented an online learner management system.



Woodland Oasis sites have been transferred back to landowners Lancashire County Council, and Arnside and Silverdale AONB. The Trust retained management of Booths plantation, continuing to run regular practical volunteering. Further funding to make improvements to the site's biodiversity and support engagement on site is a key priority going forward.

In July 2022 the Education team undertook the caretaker role of the Hive, taking the opportunity to make some changes to the site when it was closed over winter. The team will continue delivering outdoor learning in line with the core objectives of the Trust through season/day passes, holiday and weekend engagement, school visits, wild workshops and volunteering. We will continue to work closely with the commercial team to ensure larger scale events can be scheduled by the commercial, volunteering and events teams.

Overall, the education team has engaged 16,430 people, with 4,378 taking-action for nature!

17
Number of placements / traineeships

Youth Council

The Youth Voice Officer and Youth Council go from strength to strength. The Youth Council has seen young people take part and lead in a raft of activity to promote natures' recovery. Achievements in 2022 included joining a youth delegation that went to 10 Downing Street to deliver a petition calling for changes to the Environment Act.

They also appeared on BBC Radio Manchester and BBC Asian Network talking about the importance of peat restoration. The group secured £1,000 which helped to install a new pond dipping platform. They also helped to represent the Trust at Manchester Pride and Manchester Festival of Nature.

The new Youth Council recruitment process for 2023-24 has gone well and has seen 15 new people recruited from across our region. The outgoing Youth Council gave very positive feedback on the skills, experience and confidence they had gained from the experience. Several former Youth Council members are now working in the environmental sector. Being on the Youth Council is helping young people positively progress in their lives.

A member of the Youth Council attended Trust Council meetings and has cemented the link between the Board of Trustees and the Youth Council, with trustees attending some Youth Council meetings too, helping to keep young people's voices at the heart of the organisation.

The Wilder Youth online monthly sessions aimed at a wider audience of young people is being relaunched in early summer 2023. **Wilder Youth is a way that young people can learn about the amazing wildlife in our area and keep connecting with us.**

We are starting to work with other youth groups to provide support and inspiration that will empower lasting action for nature. For example, a youth group called 'Positive Futures' has started to work with the Trust, supported by the Youth Voice Officer.



Members of the 2023-24 Youth Council


The Youth Council took part in the Manchester Festival of Nature

This organisation supports young people struggling to engage with mainstream education. The Youth Voice Officer and the Education team have submitted a joint bid to the National Citizen Service that, if successful, would see an expansion of youth engagement in the Bolton area.

At a time when so many young people are feeling anxious about the state of the planet it is vitally important that we at The Trust, provide a range of ways they can take positive action for nature and are equipped to be the environmental leaders of tomorrow.



The Youth Council with national colleagues in Downing Street

"At a time when so many young people are feeling anxious about the state of the planet it is vitally important that we at The Trust, provide a range of ways they can take positive action for nature and are equipped to be the environmental leaders of tomorrow."

Our Partners

Thank you to our corporate partners who help us financially and love to get involved in our activities. All of these partners are taking action for nature and making a difference.

Beechfields
Close Brothers
Crystal Doors
Eagle & Child Ramsbottom
Eco Speed Couriers
Eric Wright Group
Gresham Office Furniture
Mace
Siemens
Standby Productions
Volker Stevin
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MJ Wilkinson Plant Hire
Nurturing Hope
Derek Fox Timber
Dugdale Nutrition
Holiday Cottages
Responsible Mailing
Valley Mist
Weinerberger
Hoofs & Paws
Su Melville Art
Morecambe Bay Wills & Estates Ltd
Worthington Sharpe Ltd



Little Green Feet at MFoN by Paul Heyes



Decordia's Cordelia Ashwell with Peatlands Comms Officer Jenny Bennion

Northstone gardeners at Applecast





20

Number of partnerships we have led

Resilience

Fundraising to the public

Unsurprisingly, the impact of the cost-of-living crisis has been closely monitored throughout the past year and we will continue to do so. Our supporter retention remains steady, but membership recruitment has slowed, with a particular challenge in our activity on reserves.
We have however achieved a small amount of growth this year and we continue to explore sustainable ways to fundraise with the public.

Delivered this year by carefully vetted and monitored fundraising professionals:

- Face to face membership recruitment on private sites (CF Fundraising)
- Telephone Fundraising – member welcome calls (QTS Fundraising)

Delivered by our skilled in-house team:

- Online membership recruitment
- Fundraising appeals
- Membership recruitment on our reserves
- In memory and in celebration donations
- Individual Fundraising
- General Donations
- Corporate Fundraising

Growing our resources

Our fundraising activity generates vital unrestricted income for the Trust, meaning we can invest this money where wildlife really needs it the most. We are working to embed our supporters at the heart of everything we do, fundraising in both a respectful and inspiring way.

Without our dedicated supporters, our organisation could not carry out the wide range of essential work for wildlife we do. Our focus around growing resources with our fundraising this year has been to deepen supporter connections with our organisation. We have been working hard behind the scenes to set up and test new systems to ensure each supporter has an engaging and inspiring journey with our charity.

This has involved a lot of digital transformation work, we have sourced the right systems and further developed and integrated our CRM system to ensure we can create meaningful interactions in the future.

You can find out more about our fundraising, and see our supporter care charter at www.lancswt.org.uk/support-us/about-our-fundraising



Bluebells by Alan Wright

Some key highlights include:

- An overhaul of our our email system, to ensure we are speaking to our supporters in the right way and at the right time. We will monitor and adjust this over the coming year.
- We continue to grow our external face to face fundraising, and this year we have set up the functionality to be able to add in donations to this area of fundraising.
- We have sourced and developed a new fundraising platform, and we are in the process of finalising a new fundraising pack to empower others to fundraise in aid of our charity, and their local wildlife.
- Our corporate fundraising has focused on strong partnership development, and we are seeing a significant increase in the number of businesses who want to engage with us, and really make a difference.
- Our first major digital campaign was launched in January, with the learnings from previous testing seeing a record 388 new members join the Trust.
- We held a series of thank you events, including an art exhibition event to engage key supporters and further nurture relationships
- We continued to work in partnership with the Big Give, creating match funding opportunities for our major appeals



Blackbird by Peter Smith

A huge thank you to all our supporters during these challenging times – we simply could not do it without you!


The new Lunt building by Tom Burditt

Brockholes Enterprises Limited

Brockholes Enterprises Limited (BELt), was established as our trading subsidiary in 2010 to run commercial activities to generate income for our charitable purposes.

This year there has been a focus on structuring the commercial operations in order to ensure the right focus and expertise to drive us forward, and continue to add value to the overall objectives of The Lancashire Wildlife Trust. This has involved a new focus around commercial volunteering opportunities, training and support, and a change in the way our visitor operations are run at Brockholes in particular.

Events was also a big focus this year, looking at where these can add value, attract new audiences and generate crucial commercial income to support the Trust. These have included the launch of new Artisan Markets across multiple sites, and partnership working with other charities to trial more accessible Christmas events such as BSL interpretation and Makaton supported sessions and autism friendly sessions. These were extremely popular and very well received.

With wedding restrictions lifting, we saw an increase in bookings in particular from those delayed during Covid. The conference market is also continuing to grow and we will monitor trends closely over the coming year.

Mere Sands Wood visitor centre was opened to the public and is moving towards a profitable status. A blended service of volunteers and staff to enhance the visitor experience is continuing roll out. Car park renovations have seen facilities improve, and further trialling of events will take place over the coming year.

Moss Bank Park café continues to perform well, and is sustaining good footfall throughout the year. We have formed one long term relationship for ongoing monthly consultancy with another Wildlife Trust to assist with commercial activities, and it may grow to 3-4 relationships by the end of the year coming helping us generate income from consultancy fees, expand our supplier partnerships to assist in better buying and also help other trusts in the movement generate valuable income.

BELt continues to look for new revenue generating opportunities that also adds to visitor experience and increases our exposure in the area.

Overall, BELt continues to deliver sustainable profit levels and the forward plan is to carefully grow this, whilst working in line with the core values of the Trust.

1,159
Number of people trained




Aerial view of Brockholes by Stephen Melling



Dandelion clock by Alan Wright

Ensuring the Trust has the financial and human resources, systems and skills that it needs to improve our impact for nature's recovery

Environmental Sustainability & Maintenance

The Wildlife Trust for Lancashire, Manchester and North Merseyside has committed to work towards net zero carbon emissions by 2030. The Trust aims to achieve this through the delivery of a programme of energy use reduction and active review of our working procedures.

Our 2021-2022 carbon calculations are based on the third iteration of the RSWT metric, which contained updates for working from home; addition of commercial waste to landfill and expansion on Well-To-Tank factors. This contributed to total emissions for the 2021-2022 period rising by approximately 258 t CO2e (56%), when compared to the previous year's emissions, like for like (excluding new emission sources), there was an increase of approximately 117 t CO2e (26%).

2019 -2020	2020 -2021	2021 -2022	2021 -2022 (Excl. new elements)
653.5	456.9	714.98	573.88

An increase in emissions due to travel was expected, as staff and volunteers returned to working on LWT sites after Covid19 pandemic restrictions. During this period the Trust has adopted a hybrid working system the benefit of this will be seen in future calculations.

There were no planned measures introduced to reduce emissions in the 2021-2022 period although review of lighting and rollout of LED replacements was started and Siemens have now completed a viability study to install electric vehicle charging points at Brockholes and Mere Sands Wood, which will be progressed this year. Carbon Literacy Training will be introduced for LWT staff during the 2023-2024 period based on materials commissioned by RSWT.



Common brimstone by Andrew Spencer

With the aim of improving the sustainable culture and empowering LWT staff to implement realistic and effective actions. A facilities manager was appointed in November 2022 to improve coordination and efficiency at our sites. The team structure has been updated to include a position for a mobile maintenance technician.

154
Number of landowners advised

A temporary maintenance system JotForm, was introduced whilst a long-term digital maintenance system to control compliance, facilities and assets was identified, which will be rolled out across LWT during 2023.

Areas of compliance covered will include audits of buildings to ensure consistency across all sites and a compliance register. Contractor control and ongoing security improvements will be rolled out, along with improvements to work security procedures for reserves and buildings.

The facilities manager has also stepped into a project support role for the new Lunt building.

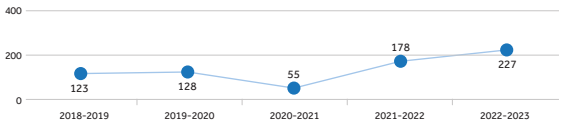
Safety, Health and Environmental Performance (SHE)

A new SHE Advisor was appointed in August 2022 and has continued with our ambition to drive safety improvements across the Trust. Accident, Incident, Near Miss and Safety Observation reporting continues to increase year on year and they have now become well established and used by Staff and Volunteers helping to promote a positive safety culture within the Trust.

There was a significant increase in the number of Safety Observations reported in 2022-2023. This is seen as a positive and a direct result of raising awareness of their importance and encouraging all staff and volunteers to report them in addition to reporting Accidents and Incidents.

Safety Observations lead to repairs or changes to procedures carried out, thus preventing potential accidents leading to injury. It is encouraging to see the number of Near Misses reducing whilst Safety Observations are on the rise.

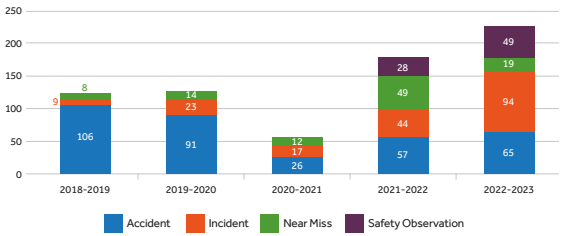
Total SHE Reports



Graph 1

Total SHE reports submitted. The increase in reports from the start of the 2021-2022 period coincides with the Trust returning to normal operations and an increase of visitors to our sites following the Coronavirus pandemic, along with an updated procedure, that resulted in improved reporting by staff.

Total SHE Reports



Graph 2

Total SHE reports broken down by type. There has been a significant switch in the type of reports raised with Incident Reports exceeding Accident reports for the first time. During 2022-23 one accident was RIDDOR reportable.

There has been an increase in incident reports attributed to People/Abuse/Vandalism across our Reserves, with a reduction in Near misses and a comparable increase in Safety Observations. It is reasonable to conclude that the reporting of Safety Observations has enabled staff to act on hazards before they become a safety issue.

Going Forward

It is planned to increase personal safety training for our staff and volunteers this year. This will include an update to our dogs on LWT sites guidance note. This will help improve individual personal safety on our sites. The SHE Advisor will be working closely with the new Facilities Manager to deliver up to date legislative support and guidance for all staff via training, guidance notes and procedural updates.

Principal Risks and Uncertainties

The Trustees are responsible for ensuring that there are effective and adequate risk management and internal control systems in place to manage the strategic and operational risks the Charity has and could be exposed to.

A risk register is annually updated and reviewed quarterly. The Risk and Governance Sub Committee meets quarterly and the Trust's senior management team meet regularly to discuss any principal or emerging risks and how to manage them. A summary of key risks is included:

RISK	MITIGATION
Insufficient capacity to deliver strategy and business plan objectives	New business plan in place with clear objectives for the organisation and its staff. The Senior Management Team are being rigorous in prioritising and ensuring objectives are realistic. Improved culture of sharing resources/breaking down silos.
Failure to support and recruit volunteers	New Volunteering manager in post to co-ordinate and drive consistency across the Trust and ensure the value of volunteers is recognised.
Contract management for services provided to external stakeholders	Scheme of delegation and introduction of project management procedures means much greater attention paid to chain of authorisation. Improving project management ethos has created better and more efficient processes.
Loss of existing legislation for wildlife conservation	Attack on Nature' campaign currently active. Supporting national campaign locally. Work with TWT and other Trusts/NGOs to monitor, influence, campaign and lobby. Concern over Retained EU Law Bill going through Parliament process resulting in diminished environmental protection. New Environment Act and Agriculture Act in risk of stalling. Significant delays being experienced in release of Regulations and Guidance for Local Nature Recovery Strategies (LNRS) Planning guidance expected soon to inform Biodiversity Net Gain (BNG) which becomes statutory in November 2023.
Continued decline in public sector funding sources/ loss of EU funding	The Trust is working with RSWT on national advocacy and continues to explore more diversified income streams e.g. Biodiversity Net Gain, Carbon Credits and Nature Based Solutions.
Damaging new legislation or policies for land management (e.g. farming policy)	Attack on Nature campaign underway. Continue research work on evaluating carbon cost of turf cutting through Lancashire Peat Initiative and CarePeat project. Work with TWT and other Trusts to monitor, influence, campaign and lobby.


Rindle Moss by Jenny Bennion

48,219
Number of people engaged through our events

Future Outlook – Tom Burditt

I think next year at Lancashire Wildlife Trust promises to be just as exciting as the last, and we remain extremely well placed to take advantage of the emerging green financial opportunities and other new funding streams.

2023/4 is the year when the statutory county-based Local Nature Recovery Strategy (LNRS) process will really hit its stride, especially in Lancashire and the Liverpool City Region. We will be playing a full and enthusiastic role in these processes to ensure that they will enable good decision-making, planning and nature recovery prioritisation for years to come.

We will be doing more detailed work on the areas around our largest nature reserves (our "nature recovery focus areas") to improve ecological connectivity and to facilitate and encourage nature friendly land management (including farming) in both rural and urban areas. We will be working with others on a nature recovery action plan for the Irish Sea.


Kestrel at Brockholes by Les Price

On our own nature reserves we have a focus on robust improved management and monitoring plans, and improvements in reserve infrastructure, particularly to improve our conservation grazing. I am particularly excited about the new satellite collars for our cattle, making safer, more efficient and easier to control grazing without the need for fences.

Our peatlands team really does go from strength to strength and in the coming year we hope to be expanding the amount of upland peat in restoration, particularly in the West Pennine Moors, and expanding the piloting of wetter farming and paludiculture (growing crops in peat soils in a way that enables vastly reduced carbon emissions and more space for nature) both on our own land and by working in partnership with members of the local farming community.

We are looking at how to set up sites for the delivery of nature restoration funded through offsite statutory Biodiversity Net Gain, especially across Greater Manchester (GM) and near major infrastructure developments. We hope to be developing a range of nature based solution "products" for investors and buyers. All of this means turning LNRS into reality – creating and restoring real habitats on the ground.

We are at our best where we involve and inspire local people from all backgrounds to take your own actions to improve your locally accessible greenspaces and natural habitats. It is wonderful to see how embedded our nature and wellbeing projects are now becoming, to see our programmes expanding and continuing all around our patch, from my own beloved Morecambe Bay to the towns of East Lancashire and boroughs of GM.

This work not only improves the lives of the ever increasing numbers of participants (now in the thousands), but acts as a stimulus to new volunteer opportunities on – and off – Wildlife Trust land and project sites.

Following on from our first direct green social prescribing commissioning from our much valued partners in our local NHS foundation Trusts, we will be looking at other sustainable funding models for this work including expanding our popular "Wild wellbeing days" for employees (why not join one?).

In the coming year, we will be growing our communications team and its reach to grow support and enable people to understand how to take meaningful action for nature wherever you live; consolidating our education and forest schools teams and training; and undertaking behind-the-scenes planning to improve the experience (and accessibility) of our nature reserves for people from all backgrounds, especially at Brockholes.

To improve our effectiveness and efficiency we also have a focus on improving our back office systems – project management, facilities and buildings management and maintenance, and our volunteer system. These will help to improve our impact and should make working with us, for us, in partnership with us, or visiting us even more enjoyable and rewarding.

Above all in the next year we will continue to stand side by side with YOU: our members, volunteers, supporters, partners, communities and funders, to help each other to take action to reverse the declines in our natural world. We will continue to fight together with you for a better, wilder future, for all our sakes.

Structure, Governance and Management

The Charity is governed by the Articles and Memorandum of Association for the incorporated company which instructs the Trustees to act in a way to promote the objects of the Charity for public benefit.

The Trustees hold ultimate responsibility and authority for the charity and work collectively as "Council/Board" in the governance of the charity. Council consists of up to 30 Trustees. Trustees are elected at the Annual General Meeting in accordance with the Memorandum and Articles of Association. Trustees can also be co-opted by Council and serve until the next Annual General Meeting and then stand for election.

Trustees have a recruitment and retirement policy, all Trustees must now stand for re-election every three years and have limited terms in office as Trustees, serving a maximum of nine years except in extenuating circumstances that best serve the interests of the Trust. The policy has helped Council to increase skills and diversity within the group. In line with the policy, two co-opted Trustees were elected at the AGM in October. All Trustees are volunteers and members, who have access to a Trustee Team site and easy access to Charity Commission guidance.

The Trustees, are Trustees of the Charity (according to charity regulations) and serve as the directors of the Company for the purpose of the Companies Act and are the officers of the Company.

The Trustees are responsible for all policymaking, budgetary decisions and strategic leadership. The Chief Executive Officer, appointed by Trustees, manages the day-to-day operations of the Trust, including management of staff. In addition to Council meetings, the Charity has established the following advisory groups and committees:

- Finance Sub Committee
- Human Resources Sub Committee
- Risk & Governance Sub Committee
- Nature Recovery Committee
- Nominations Sub Committee
- Safety, Health and Environment Committee
- Safeguarding Committee

Other sub groups/task and finish groups are commissioned as required by the Trustees.

Related parties

Charity is a member of the Wildlife Trusts Partnership (registered as the Royal Society of Wildlife Trusts, registered charity number 207238), which acts as an umbrella body carrying out lobbying and public relations on behalf of all 47 Wildlife Trusts across the country. Partners have the use of the Wildlife Trusts' logo and benefit from the resources, best practice and speciality experience of other member trusts. Membership gives the Charity a national voice and profile, as well as respectability by association for those unfamiliar with our particular work.

The Charity is a member of Lancashire Environmental Fund Limited ("LEF") with the power to appoint one Trustee to the Board. Full details of transactions with LEF are given in note 20 to the financial statements.

The Charity is a member of Greater Manchester Environment Trust ("GMET") with the power to appoint one Trustee to the Board. Full details of transactions with GMET are given in note 20 to the financial statements.

REFERENCE AND ADMINISTRATIVE DETAILS

The Lancashire Wildlife Trust Limited is a company limited by guarantee and a registered Charity. Registered with the Charity Commission in England and Wales with the number 229325. Registered office: The Barn, Berkeley Drive, Bamber Bridge, Preston, PR5 6BY

The Group includes The Lancashire Wildlife Trust's subsidiary trading company Brockholes Enterprises Limited.

The Trustees of the charity, who are also Members of the Board ("Council"), who have held office in the year and to the date of this report were:

Mr J B Jackson	Chair
Ms. H A Ryan	Vice-Chair
Mr Nick Williams	Hon. Treasurer
Mr R Wade	
Mr J M Wells	
Mr A J M Berry	
His Honour Judge J R Duggan	
Professor Philip James	
Ms Gemma Grady	
Ms Deborah Shackleton CBE	
Mr Satyen Sinha	
Ms Joan Hunter	
Mr John Loder	
Mr Iqbal Hasan	
Professor Sheila Pankhurst	Appointed 08/10/2022
Ms Gemma Wren	Appointed 08/10/2022

President	Mr C G Davies
Vice President	Mr E E Jackson MBE
Chief Executive	Dr Tom Burditt
Company Registered Number	00731548
Entrust Registered Number	025077
Bankers	Virgin Money (formerly Yorkshire Bank) 44 Fishergate, Preston, PR1 8BH
Investment Advisors	Brooks MacDonald Group plc No 1 Marsden Street, Manchester, M2 1HW
Auditors	MHA Moore and Smalley Richard House, 9 Winckley Square, Preston, PR1 3HP

Statement of the Board's responsibilities

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

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 the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

The members of Board who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each of the members of Board have confirmed that they have taken all steps that they ought to have taken as members of the Board in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

The Report of the Trustees, which includes the Strategic Report on pages 4 to 45, were approved by the Board on 20th July 2023 and signed on their behalf:



Julian Jackson, Chair
LANCASHIRE WILDLIFE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2023



Cyclist on the Guild Wheel

Six-spot burnet on orchid by Alan Wright

Financial review

The year ended 31 March 2023 has been a year of consolidation as well as one of considerable activity. Our unrestricted net expenditure during the year was £192,000 after investing in staff and new activities.

Our cash balances have decreased by £494,000 to £1,066,000. Despite the investment in the year and expenditure on core activities we continue to maintain a healthy financial platform from which to move forward and deliver on our Business Plan objectives.

Financial activities

Overall financial activity showed a reduction in turnover on the prior year with income of £7.6m compared to £8.0m in 2022. There was also an increase in expenditure in the year resulting in the small deficit in unrestricted funds and the net expenditure of £842,000 in restricted funds where there has been spending of brought forward balances.

The operational financial performance of BELt has improved in the year delivering a profit for the Trust of £119,000 (2022: £114,000) on increased turnover.

Statement of financial position

There was only a small amount of fixed asset investment during the year. Overall investment amounted to £437,000 including the continuation of the development of a new visitor centre at Lunt Meadows (£231,000), replacement motor vehicles (£48,000) and various pieces of equipment. The overall value of fixed assets decreased by £192,000 with depreciation and amortisation on the existing assets of £583,000.

Our investments fell by £44,000 as a result of market movements in the year. The level of debtors has decreased in the year, reflecting changing activity. Trade creditors have shown a small increase, related in part to timing as well as increased activity.

Investment policy

The Trustees have an investment policy in place that allows them to employ a specialist investment management company to manage the Trust's investment funds. This company is charged with investing the funds in a portfolio of socially responsible collective investments that maximises return from the charity's investments with a moderate level of risk. The performance of the fund is reviewed on a regular basis and in the event of under-performance, the Trustees would consider placing the investment elsewhere.

The Trust's investments include an endowment fund which was established to provide income to support the maintenance of Freemans Pool, a parcel of land near Heysham and a restricted fund established in the previous year for the management of Scutchers Acres.

Financial reserves

The Trust's financial reserves are made up of permanent endowment funds of £588,000 (2022: £648,000), and a variety of restricted and unrestricted funds. Total funds as at the 31 March 2023 were £11.7m (2022: £12.8m).

Restricted funds

The Trust has a number of restricted funds where the donor restricts the purpose for which the funds can be used. As at 31 March 2023 restricted funds were £9.6m (2022: £10.6m) including fixed assets of £8.4m. Further details of these funds and the purposes for which they are intended are provided in note 21.

Unrestricted funds

The remainder of the Trust's funds are held in a general unrestricted fund, which as at 31 March 2023 was £1.5m (2022: £1.5m).

Reserves policy

The Trust has established a financial reserves policy to cover for unexpected reductions in short-term income. Under the policy the Trust aims to hold sufficient unrestricted reserves in sufficiently liquid form (ie. as net current assets) to enable it to cover three months of core operating expenditure (excluding depreciation). Core operating expenditure excludes expenditure funded by restricted or endowment funds.

Based on the budget for the coming year the Trust has calculated that the level of reserves required under this policy to be approximately £980,000. At 31 March 2023 the Trust had £680,000 (2022: 770,000) of unrestricted net current assets, which is a cover ratio of 0.69, the equivalent of 2.1 months core operating expenditure. Work to bring the ratio back to at least three months cover is underway together with a review of the policy formula to ensure that it remains fit for purpose.

Remuneration

The Trust is committed to ensuring that we pay our staff fairly and in a way that ensures we attract and retain the right skills to have the greatest impact in delivering our charitable objectives.

The Head of Human Resources undertakes comparisons with other public sector and charitable organisations, particularly other Wildlife Trusts, to benchmark salariesin combination with an internal benchmarking system. The overall objective of the policy is to ensure that staff are provided with appropriate incentives to encourage performance and, in a fair and responsible manner, be rewarded for their individual contributions to the success of the Trust.

Independent Auditor's Report to the Members and Trustees of The Lancashire Wildlife Trust Limited

We have audited the financial statements of The Lancashire Wildlife Trust Limited (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2023 which comprise the Group Statement of Financial Activities, Group and Charity Balance Sheets, Group Cash Flow Statement and notes to the financial statements, including significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and 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 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 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 report of the trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within 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.

Opinions 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 (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' 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 group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 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

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations;
- Enquires with management about any known or suspected instances of fraud;
- Review of minutes of board meetings;
- Examination of journal entries and other adjustments to test for appropriateness and identify any instances of management override of controls;
- Review of legal and professional expenditure to identify any evidence of ongoing litigation or enquiries;
- Review of the systems for recording income, and testing of a sample of income transactions throughout the year to check they have been recorded in the accounts and in the correct period.

Because of the field in which the client operates we identified that employment law, health and safety legislation, environmental legislation and compliance with the UK Companies Act are the areas most likely to have a material impact on the financial statements

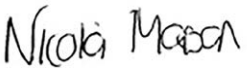
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of 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.

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nicola Mason (Senior Statutory Auditor)
for and on behalf of
MHA Moore & Smalley
Chartered Accountants and Statutory Auditor

Richard House
9 Winckley Square
Preston
PR1 3HP

28 July 2023

LANCASHIRE WILDLIFE TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	**Total 2023 £'000**	Total 2022 £'000
Income						
Donations and legacies	2	1,468	66	-	**1,534**	1,751
Charitable activities	3	1,690	3,061	-	**4,751**	5,072
Other trading activities	4	1,327	9	-	**1,336**	1,178
Investment income	5	9	2	4	**15**	11
Other income	6	-	-	-	**-**	7
Total income		4,494	3,138	4	**7,636**	8,019
Expenditure						
Raising funds	7	(2,035)	(13)	(6)	**(2,054)**	(2,132)
Charitable activities	7	(2,651)	(3,967)	(32)	**(6,650)**	(5,930)
Other expenditure	7	-	-	-	**-**	(42)
Total expenditure		(4,686)	(3,980)	(38)	**(8,704)**	(8,104)
Net (outgoing) / incoming resources before other recognised gains and losses		(192)	(842)	(34)	**(1,068)**	(85)
Gains / (losses) on investments		(11)	(9)	(11)	**(31)**	18
Net (expenditure) / income		(203)	(851)	(45)	**(1,099)**	(67)
Transfers between funds		179	(164)	(15)	**-**	-
Net movement in funds		(24)	(1,015)	(60)	**(1,099)**	(67)
Reconciliation of funds						
Total funds brought forward		1,482	10,641	648	**12,771**	12,838
Total funds carried forward		1,458	9,626	588	**11,672**	12,771

The statement of financial activities contains all gains and losses for the year and all activities relate to continuing operations. The (loss) / profit for the purposes of the Companies Act 2006 is the net (outgoing) / incoming resources before gains / (losses) on investments.

The accompanying accounting policies and notes on pages 56 to 82 form an integral part of these financial statements.

LANCASHIRE WILDLIFE TRUST

CONSOLIDATED AND CHARITY STATEMENTS OF FINANCIAL POSITION AS AT 31 MARCH 2023

		Group		Charity	
	Notes	**Total 2023 £'000**	Total 2022 £'000	Total 2023 £'000	Total 2022 £'000
Fixed assets:					
Intangible fixed assets	11	**40**	43	**38**	37
Tangible fixed assets	12	**6,323**	6,468	**6,303**	6,438
Heritage assets	13	**3,468**	3,468	**3,468**	3,468
Investments	14	**583**	627	**583**	627
Total fixed assets		**10,414**	10,606	**10,392**	10,570
Current assets:					
Stock	15	**37**	20	**14**	-
Debtors	16	**1,384**	1,778	**1,293**	1,825
Cash at bank and in hand		**1,066**	1,560	**889**	1,229
Total current assets		**2,487**	3,358	**2,196**	3,054
Liabilities					
Creditors: falling due within one year	17	**(1,229)**	(1,193)	**(1,064)**	(996)
Net current assets		**1,258**	2,165	**1,132**	2,058
Total assets less current liabilities		**11,672**	12,771	**11,524**	12,628
Creditors: falling due after one year		**-**	-	**-**	-
Total net assets		**11,672**	12,771	**11,524**	12,628
The funds of the charity:					
Endowment funds	21	**588**	648	**588**	648
Restricted funds	21	**9,626**	10,641	**9,626**	10,641
Unrestricted funds	21	**1,458**	1,482	**1,310**	1,339
		11,672	12,771	**11,524**	12,628

The accompanying accounting policies and notes on pages 56 to 82 form an integral part of these financial statements. The financial statements were approved by the Trustees on 20 July 2023 and signed on their behalf by:

Julian Jackson
Chair

Nick Williams
Treasurer

LANCASHIRE WILDLIFE TRUST
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £'000	2022 £'000
Cash flows from operating activities:			
Net cash (outflow) from operating activities	22	**(64)**	(69)
Cash flows from investing activities:			
Purchase of intangible fixed assets		**(7)**	-
Purchase of tangible fixed assets		**(430)**	(173)
Proceeds from disposal of tangible fixed assets		**7**	-
Purchase of heritage assets		**-**	(335)
Additions to investments		**-**	(150)
Net cash used in investing activities		**(430)**	(658)
Cash flows from financing activities			
Net cash used in financing activities		**-**	-
Change in cash and cash equivalents in the reporting period		**(494)**	(727)
Cash and cash equivalents at the beginning of the reporting period		**1,560**	2,287
Cash and cash equivalents at the end of the reporting period	22	**1,066**	1,560

The accompanying accounting policies and notes on pages 56 to 82 form an integral part of these financial statements.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with the Companies Act 2006.

The financial statements have been prepared in accordance with 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 October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Trustees have considered the appropriateness of the going concern assumption and believe it is appropriate to prepare the financial statements on this basis due to the Trust's level of reserves and agreed funding. At the time of approving the financial statements, the Trustees deemed the Trust to have sufficient resources to continue to operate for a period of at least twelve months and there are no material uncertainties regarding the Trust's financial position. The financial statements have therefore been prepared on a going concern basis.

Lancashire Wildlife Trust meets the definition of a public benefit entity under FRS 102.

All income resources and resources expended derive from continuing activities. The statement of financial activities includes all gains and losses recognised in the year. The (loss) / profit for Companies House purposes comprising the net income for the year before gains and losses on investments was (£1,068,000) (2022: £85,000).

1.2 Consolidated financial statements

The Statement of Financial Activities (SOFA) and Statement of Financial Position consolidate the financial statements of the charity and its wholly owned subsidiary undertaking, Brockholes Enterprises Limited on a line by line basis.

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate statement of financial activities has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

1.3 Company status

The Trust is a company limited by guarantee. The members of the company are the Trustees named on page 45. In the event of the Trust being wound up, the liability in respect of the guarantee is limited to £1 per member of the Trust.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

1.4 Funds held by the charity

Endowment funds

Endowment funds are capital funds which the Charity is legally prevented from spending and must retain intact as part of the Charity's capital.

The permanent endowment fund is represented by the nature reserves of the Charity and the expendable endowment fund is represented by the Barn Resource Centre, and land at Freeman's Pool.

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

Unrestricted funds

General funds are those held where there are no restrictions and which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

The Trustees occasionally vote to designate unrestricted funds for specific projects or programmes of work, thereby reclassifying them as designated funds.

1.5 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Restricted income is included in the restricted statement of financial activities when receivable. Membership subscriptions are accounted for on a cash received basis.

Donations are recognised as income when the donation is made.

Each legacy and bequest entitlement is recognised as an incoming resource once a reasonably reliable estimate of its value can be made and when it is reasonably certain of the ultimate receipt. Where the Trust is left part of the residue of the estate, recognition is normally the date when payment or a letter of notification from the solicitor advising of the likely amount is received.

Grants income is recognised in the statement of financial activities in the period to which it relates. Where a grant is restricted by the funder for use in a future period, its recognition is deferred until the charity becomes entitled to the resource. Grants in respect of specific projects are credited to a restricted fund against which relevant expenditure is charged.

Contractual income is recognised in incoming resources in the statement of financial activities to the extent that the charity has provided the related goods and/or services.

Where such income is received in advance then the income is deferred until the charity becomes entitled to the resource. Payments generated from an invoice are treated as contract income and are recognised in the year they are earned rather than received.

Investment income and gains and losses on disposals are allocated on the basis of whether the funds invested are for restricted use or for general unrestricted purposes.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

1.6 Resources expended

Resources used are accounted for on an accruals basis, inclusive of any irrecoverable VAT. Resources used are apportioned on the basis of whether the incoming resources were for restricted purposes or for general unrestricted purposes. Expenditure is reported gross of related income.

Cost of generating funds comprises the costs associated with attracting voluntary income and the costs of other income generation.

Charitable expenditure comprises direct expenditure including direct staff costs attributable to the charity's activities. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources as detailed below.

Governance costs include those costs incurred in the governance of the charity's assets and are associated with constitutional and statutory requirements. Support costs include the central functions and have been allocated to activity cost categories on the basis of staff numbers. All support costs have been treated as unrestricted expenditure as they relate to the overall running of the charity.

1.7 Intangible fixed assets

Intangible assets comprise the cost of computer systems. Intangible fixed assets are amortised over ten years.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

1.8 Tangible fixed assets and depreciation

All assets costing more than £2,000 are capitalised at cost.

Depreciation is not provided on freehold and long leasehold land or land acquired by the Trust for nature reserves. Long leasehold is considered to have a useful life of more than fifty years.

Depreciation is provided on all tangible fixed assets, other than land and nature reserves, at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Land and buildings
4% to 20%
straight line

Motor Vehicles
33⅓%
straight line

Furniture, fittings and equipment
20%
straight line

Donated assets, other than nature reserves, are included at fair value at the date of acquisition.

1.9 Heritage assets

The charity's objects include the conservation of nature for the purpose of study and research and to educate the public in the understanding and appreciation of nature, the awareness of its value and the need for its conservation. As such the charity owns and maintains a number of nature reserves that fall into the definition of heritage assets as they cannot be readily resold and so in the normal operations of the Trust are not available for other use.

The Trustees consider that owing to the incomparable nature of these reserves, conventional valuation approaches lack sufficient reliability and that, even if valuations could be obtained, the costs would be onerous compared with the additional benefits derived by the Trust and users of the accounts. The figures in the accounts represent the cost or valuation of the asset on acquisition where available, or where this is not available are included at the historic book cost.

The costs of maintaining the heritage assets are expensed through the statement of financial activities as incurred, as part of the Trust's charitable activities.

1.10 Investments

Quoted investments held in the nature of fixed assets are stated at market value. Gains and losses on disposal and revaluation are credited or charged to the statement of financial activities in the year in which they arise.

1.11 Stocks

Livestock assets are stated at the lower of cost and net realisable value.

Retail stock is valued at the lower of cost and net realisable value after making due allowance for any obsolete items.

1.12 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities as incurred.

1.13 Pension costs

The charity operates a defined contribution pension scheme for the benefit of eligible employees. The assets of the scheme are held separately from those of the Trust, being invested with insurance companies. Contributions are charged to the statement of financial activities in the year to which they relate.

1.14 Financial instruments

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

1.15 Critical accounting estimates and areas of judgement

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will be, by definition, seldom equal to the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities within the next financial year are discussed below:

Useful economic life of tangible fixed assets
The useful economic life of tangible fixed assets is judged at the point of purchase. As standard, a useful economic life of five to twenty-five years is set for land and buildings, three years for motor vehicles and five years for furniture, fittings and equipment.

There are no critical areas of judgement.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

2. DONATIONS AND LEGACIES

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2023 £'000	Total 2022 £'000
Income					
Membership	1,199	-	-	**1,199**	1,096
Donations	161	66	-	**227**	564
Legacies	100	-	-	**100**	87
Donated goods and services	-	-	-	**-**	-
Other	8	-	-	**8**	4
Total donations and legacies	1,468	66	-	**1,534**	1,751

In 2021-22 donations and legacies of £1,751,000 comprised £1,335,000 unrestricted and £416,000 restricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2023 £'000	Total 2022 £'000
Income					
Grants	805	2,959	-	**3,764**	4,057
Primary purpose trading	885	102	-	**987**	1,015
Total income from charitable activities	1,690	3,061	-	**4,751**	5,072

In 2021-22 income from charitable activities of £5,072,000 comprised £871,000 unrestricted and £4,201,000 restricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES (continued)

The following grants are included in the restricted funds in the consolidated of financial activities and as a funding requirement are highlighted below:

- Peoples Postcode Lottery – The Bay - **£440,000**
- National Lottery Heritage Fund – Lunt Meadows - **£296,000**
- National Lottery Heritage Fund – Carbon Landscape Capture - **£238,000**
- Natural England – Nature for Climate Peatland Scheme - **£225,000**
- Young Lancashire – Woodland Oasis - **£145,000**
- Network for Nature – Manchester Mosses - **£120,000**
- RSWT – Precious Peatlands Winmarleigh - **£115,000**
- Garfield Weston – Lunt Meadows - **£50,000**
- Network for Nature – Plan Bee - **£49,000**
- Peoples Postcode Lottery – Manchester Forest Schools - **£38,000**
- National Lottery Heritage – My Place - **£15,000**

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2023 £'000	Total 2022 £'000
Income					
Events and car parking	1,293	-	-	**1,293**	1,131
Visitor centres	7	-	-	**7**	6
Rent and room hire	8	2	-	**10**	39
Other	19	7	-	**26**	2
Total income from other trading activities	1,327	9	-	**1,336**	1,178

In 2021-22 income from other trading activities of £1,178,000 comprised £1,160,000 unrestricted and £18,000 restricted funds.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

5. INVESTMENT INCOME

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	**Total 2023 £'000**	Total 2022 £'000
Income					
Bank interest	5	-	-	**5**	5
Dividends	4	2	4	**10**	6
Total investment income	9	2	4	**15**	11

In 2020-21 investment income of £11,000 comprised £8,000 unrestricted and £3,000 endowment funds.

6. OTHER INCOME

Other Income of £7,000 in 2021-22 represents furlough claims made through the Government Coronavirus Job Protection Scheme in the year. There was no other income in 2022-23.

7. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Direct staff costs £'000	Other direct costs £'000	Support costs (note 8) £'000	**Total 2023 £'000**	Total 2022 £'000
Cost of raising funds					
Visitor centres	545	629	52	**1,226**	1,207
Membership recruitment	12	403	43	**458**	415
Marketing and advertising	317	8	43	**368**	487
Other	-	2	-	**2**	23
Total cost of raising funds	874	1,042	138	**2,054**	2,132
Cost of charitable activities					
Nature recovery	1,018	1,774	208	**3,000**	3,243
People engagement	1,401	1,557	208	**3,166**	2,490
Maintenance and contracts	289	103	92	**484**	197
Total cost of charitable activities	2,708	3,434	508	**6,650**	5,930
Cost of other expenditure					
RSWT levy	-	-	-	**-**	42
Total cost of other expenditure	-	-	-	**-**	42
Total resources expended	3,582	4,476	646	**8,704**	8,104

In 2021-22 total direct staff costs were £3,208,000, total other direct costs were £4,442,000 and total support costs were £454,000.

Total resources expended are stated after charging:	**2023 £'000**	2022 £'000
Amortisation of intangible assets	**10**	7
Depreciation of tangible fixed assets owned	**573**	558
Auditor's remuneration		
Audit fees (including irrecoverable VAT)	**19**	15
Taxation services	**1**	1
Operating lease rentals		
Land and buildings	**3**	3
Office equipment and vehicles	**2**	3

No Trustees were remunerated for their role as Trustees during the year.

Trustees were reimbursed for reasonable and necessary expenses incurred in the performance of their duties, with total expenses of £Nil (2022: £Nil).

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

8. ALLOCATION OF SUPPORT COSTS

	Raising funds £'000	Nature recovery £'000	People engagement £'000	Maintenance and commercial £'000	**Total 2023 £'000**	Total 2022 £'000	Basis
Finance	34	80	80	34	**228**	163	(1)
Human resources	33	27	27	13	**100**	89	(2)
Management and Governance	37	30	30	15	**112**	112	(2)
Premises	25	59	59	25	**168**	48	(1)
IT	4	7	7	3	**21**	30	(1)
Health and Safety	5	5	5	2	**17**	12	(2)
Total	138	208	208	92	**646**	454	

(1) Estimated % of charity only activities
(2) Estimated % of total group activities

9. EMPLOYEES

Total staff costs	**2023 £'000**	2022 £'000
Salaries and wages	**3,749**	3,435
Redundancy payments	**3**	-
Social security costs	**319**	273
Other pension costs	**145**	129
Total staff costs	**4,216**	3,837

Average number of employees (and full-time equivalents analysed by activity for the year ended 31 March 2023	**2023 Total No**	**2023 FTE No**	2022 Total No	2022 FTE No
Nature recovery	**50**	**45**	53	46
People engagement	**53**	**51**	53	49
Maintenance and contracts	**5**	**3**	7	7
Fundraising	**12**	**11**	14	14
Commercial	**18**	**15**	17	15
Management and administration	**23**	**20**	19	17
Total staff	**161**	**145**	163	148

In addition to the above there were an average of 30 employees (2022: 22 employees) on zero-hours contracts.

In addition to our employees the Trust relies on volunteers to help in all aspects of our work, particularly conservation work, administration and fundraising.

The number of employees whose emoluments (including taxable benefits in kind but excluding employer pension costs) exceeded £60,000, was as follows:	**2023 £'000**	2022 £'000
£60,000 to £69,000	**-**	1
£70,000 to £79,000	**1**	-
Total over £60,000	**1**	1

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

9. EMPLOYEES (continued)

Emoluments paid to the highest paid employee, the Chief Executive, were £71,000 (2022: £66,000). Payments made by the Trust during the year into the defined contribution pension scheme on behalf of the Chief Executive amounted to £14,000 (2022: £13,000).

During 2022-23 employee salary and benefits of the key management personnel of the Trust totalled £655,000 (2022: £547,000).

Trustee roles are voluntary and received £Nil remuneration (2022: £Nil)

10. PENSION ARRANGEMENTS

The Trust operates a group personal pension scheme for its employees. The assets of the scheme are held separately from those of the charity. In addition, the Trust partakes in the "auto-enrolment" pension scheme for staff not members of the company scheme. The annual contributions payable are charged to the statement of financial activities in the year incurred.

Historically the Trust has an obligation for one ex-member of staff who is part of the Wildlife Trust's multi-employer defined pension scheme. The underlying assets and liabilities of the scheme cannot be identified on a reasonable and consistent basis and the scheme is accounted for as a defined contribution scheme. Based on the last valuation at 1 April 2019, the Trust's share of the scheme deficit amounted to £4,000 (2022: £6,000) and provision has been made in the accounts for this amount which is included in creditors.

At 31 March 2023, there is a possibility that the Trust's liability is more than £6,000 but the amount of the additional contingent liability cannot be quantified at present; however, it is not believed to be material.

11. INTANGIBLE FIXED ASSETS

	Group		Charity	
	Computer systems £'000	**Total £'000**	Computer systems £'000	**Total £'000**
Cost:				
At 1 April 2022	68	68	54	54
Additions	7	7	7	7
At 31 March 2023	**75**	**75**	**61**	**61**
Amortisation:				
At 1 April 2022	(25)	(25)	(17)	(17)
Charge for the year	(10)	(10)	(6)	(6)
At 31 March 2023	**(35)**	**(35)**	**(23)**	**(23)**
Net book value:				
At 31 March 2023	**40**	**40**	**38**	**38**
At 31 March 2022	43	43	37	37

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

12. TANGIBLE FIXED ASSETS (excluding Heritage Assets)

Group	Freehold buildings £'000	Leasehold buildings £'000	Buildings under construction £'000	Motor vehicles £'000	Fixtures, fittings and equipment £'000	Total £'000
Cost:						
At 1 April 2022	10,886	720	104	329	1,426	**13,465**
Additions	75	-	231	48	76	**430**
Disposals	-	-	-	(30)	(73)	**(103)**
At 31 March 2023	10,961	720	335	347	1,429	**13,792**
Depreciation:						
At 1 April 2022	(4,900)	(540)	-	(302)	(1,255)	**(6,997)**
Charge for the year	(449)	(29)	-	(26)	(69)	**(573)**
Disposals	-	-	-	30	71	**101**
At 31 March 2023	(5,349)	(569)	-	(298)	(1,253)	**(7,469)**
Net book value:						
At 31 March 2023	5,612	151	335	49	176	**6,323**
At 31 March 2022	5,986	180	104	27	171	**6,468**

Charity	Freehold buildings £'000	Leasehold buildings £'000	Buildings under construction £'000	Motor vehicles £'000	Fixtures, fittings and equipment £'000	Total £'000
Cost:						
At 1 April 2022	10,886	720	104	329	1,426	**13,465**
Additions	75	-	231	48	76	**430**
Disposals	-	-	-	(30)	(73)	**(103)**
At 31 March 2023	10,961	720	335	347	1,429	**13,792**
Depreciation:						
At 1 April 2022	(4,900)	(540)	-	(302)	(1,255)	**(6,997)**
Charge for the year	(449)	(29)	-	(26)	(69)	**(573)**
Disposals	-	-	-	30	71	**101**
At 31 March 2023	(5,349)	(569)	-	(298)	(1,253)	**(7,469)**
Net book value:						
At 31 March 2023	5,612	151	335	49	176	**6,323**
At 31 March 2022	5,986	180	104	27	171	**6,468**

The buildings under construction are the new visitor centre at Lunt Meadows, due for completion in 2023-24.

13. HERITAGE ASSETS

Group and Charity	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2023 £'000	Total 2022 £'000
Cost:					
At 1 April 2022	345	2,911	212	**3,468**	3,133
Additions	-	-	-	**-**	335
Disposals	-	-	-	**-**	-
At 31 March 2023	345	2,911	212	**3,468**	3,468

A five-year summary of heritage asset transactions is as follows:

Group and Charity	2023 £'000	2022 £'000	2021 £'000	2020 £'000	2019 £'000
Cost brought forward	**3,468**	3,133	3,133	2,778	2,778
Purchases in year	**-**	335	-	380	-
Disposals in year	**-**	-	-	(25)	-
Cost carried forward	**3,468**	3,468	3,133	3,133	2,778

Heritage asset additions in 2021-22 relate to the acquisition of 12.9 hectares of land known as Rindle Moss.

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

14. INVESTMENTS

The Trust has one externally managed mixed fund whose purpose is to generate income to support the maintenance of two reserves. The movement in that fund during the year was as follows:

Group and Charity	2023 £'000
Market value at 1 April 2022	627
Additions	-
Movement in valuation from investment management	(44)
Market value at 31 March 2023	**583**

The analysis of investments by category of holding is as follows:	**2023 £'000**	2022 £'000
Collective investment funds	**551**	600
Cash held as part of the portfolio awaiting re-investment	**32**	27
Total investments	**583**	627

The analysis of investments by location is as follows:	**2023 £'000**	2022 £'000
Funds invested in the UK	**583**	627
Total investments	**583**	627

The above investments were all invested through UK registered funds which, in some cases, include overseas holdings.

14. INVESTMENTS (continued)

Brockholes Enterprises Limited
On 10 May 2010, Brockholes Enterprises Limited ("BELt") a company limited by guarantee was incorporated. Lancashire Wildlife Trust is the sole member of the company and has control of all the voting rights of the company.

Further information is provided at note 25.

15. STOCK

	Group		Charity	
	2023 £'000	2022 £'000	**2023 £'000**	2022 £'000
Livestock	**14**	-	**14**	-
Visitor centre retail and food stocks	**23**	20	**-**	-
Total stock	**37**	20	**14**	-

16. DEBTORS

	Group		Charity	
Amounts falling due within one year	**2023 £'000**	2022 £'000	**2023 £'000**	2022 £'000
Trade debtors	**533**	366	**486**	335
Other debtors	**26**	379	**11**	363
Prepayments and accrued income	**825**	1,033	**796**	1,016
Amounts due from subsidiary undertaking	**-**	-	**-**	111
Total debtors	**1,384**	1,778	**1,293**	1,825

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

17. CREDITORS

	Group		Charity	
Amounts falling due within one year	**2023 £'000**	2022 £'000	**2023 £'000**	2022 £'000
Trade creditors	**513**	683	**468**	625
Social security and other taxes	**78**	71	**78**	71
VAT	**54**	83	**13**	56
Other creditors	**233**	25	**233**	25
Accruals and deferred income	**351**	331	**259**	219
Amounts due to subsidiary undertaking	**-**	-	**13**	-
Total creditors	**1,229**	1,193	**1,064**	996

	Group		Charity	
Deferred income	**2023 £'000**	2022 £'000	**2023 £'000**	2022 £'000
Balance as at 1 April 2022	**19**	4	**19**	4
Amount released to income	**(19)**	(4)	**(19)**	(4)
Amount deferred in year	**116**	19	**116**	19
Balance as at 31 March 2023	**116**	19	**116**	19

18. OPERATING LEASE COMMITMENTS

At 31 March 2023 the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall as due as follows:

	Land and buildings		Office equipment and vehicles	
	2023 £'000	2022 £'000	**2023 £'000**	2022 £'000
Within one year	**3**	-	**7**	2
Between one and two years	**-**	-	**7**	-
Between two and five years	**-**	-	**10**	-
	3	-	**24**	2

19. CAPITAL COMMITMENTS

At the 31 March 2023 the group had contracted future capital expenditure not provided for in these financial statements amounting to £65,000 (2022: £156,000).

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

20. RELATED PARTY TRANSACTIONS

The Lancashire Wildlife Trust Limited is a member of Lancashire Environmental Fund Limited ("LEF") with the power to appoint one Trustee to their board. Mr J Drury, a former Trustee of the Lancashire Wildlife Trust, is the charity's appointed representative on the LEF board during the year. During the year the charity provided management, organisational, administrative and supervision services to LEF for which £67,000 (2022: £65,000) was received in the statement of financial activities.

A balance of £7,000 (2022: £7,000) was due from LEF at 31 March 2023. This comprised outstanding grants of £Nil (2022: £Nil) and service charges of £7,000 (2022: £7,000). Grants totalling £67,000 (2022: £68,000) have been awarded to Lancashire Wildlife Trust by LEF during the year.

The Lancashire Wildlife Trust Limited is a member of Greater Manchester Environmental Trust ("GMET") with the power to appoint one Trustee to their board. Mr T Burditt, the Chief Executive Officer of the Lancashire Wildlife Trust, is the charity's appointed representative on the GMET board during the year.

During the year the charity provided management, organisational, administrative and supervision services to GMET for which £23,000 (2022: £34,000) was received in the statement of financial activities.

A balance of £183,000 was due to GMET (2022: £365,000 due from GMET) at 31 March 2023. This comprised net grants received on behalf of GMET of £206,000 (2022: £399,000 net grants paid out) and costs of services and costs on behalf of the company of £23,000 (2022: £34,000). Grants totalling £Nil (2022: £500,000) have been awarded to Lancashire Wildlife Trust by GMET during the year.

It is the charity policy that Trustees must inform the board of their interests in grant applications at the start of Board meetings. The interested Trustee will not participate during the consideration of these applications. In the case of the Chairman having an interest in an application, the Chair is taken by the Vice-Chairman.

An unrestricted donation of £20,000 (2022: £27,000) has been received from a Trustee in the year.

21. ANALYSIS OF CHARITABLE FUNDS

	At 1 April 2022 £'000	Total income £'000	Total expenditure £'000	Net gains on investments £'000	Transfers £'000	At 31 March 2023 £'000
Endowment:						
Freemans Pool	216	4	(9)	(11)	25	**225**
Endowment fixed asset funds (expendable)	220	-	(29)	-	(40)	**151**
Endowment fixed asset funds (permanent)	212	-	-	-	-	**212**
Total endowment funds	648	4	(38)	(11)	(15)	**588**
Restricted:						
Wigan Greenheart Landscape Recovery	-	40	(37)	-	-	**3**
Wetter Farming and Hydrology	-	35	(23)	-	-	**12**
Lancashire Peatland Initiative	171	2	(50)	-	-	**123**
Nature Recovery Network	40	-	(14)	-	-	**26**
Our Future Coast	-	23	(22)	-	-	**1**
Scutchers Acres	148	3	(41)	(9)	-	**101**
Care Peat	22	69	(114)	-	23	**-**
Heysham Community	2	35	(36)	-	4	**5**
No Fence Collar Trial	-	9	(9)	-	-	**-**
Lunt Meadows Visitor Centre	(83)	442	(240)	-	-	**119**
Mere Sands Wood Development	24	63	(65)	-	-	**22**
Foxhill Bank Butterfly Walk	6	-	(4)	-	-	**2**
Fylde Sand Dunes	37	105	(98)	-	-	**44**
Manchester Mosses	55	48	(90)	-	(13)	**-**
Red Moss	13	40	(37)	-	(16)	**-**
Lancashire Peat Partnership	70	7	(23)	-	-	**54**
Precious Peatlands – Rindle Moss	42	46	(79)	-	-	**9**
Precious Peatlands – Winmarleigh Moss	35	79	-	-	(109)	**5**
Moss Plant Reintroduction	-	6	(7)	-	1	**-**
Nature for Climate Peatland Scheme	27	231	(351)	-	93	**-**
Nature for Climate PGS Discovery	-	94	(98)	-	4	**-**
Mosslands	(20)	-	-	-	20	**-**
River Douglas Challenge	12	18	(30)	-	2	**2**
My Wild City	79	7	(71)	-	-	**15**

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

21. ANALYSIS OF CHARITABLE FUNDS (continued)

	At 1 April 2022 £'000	Total income £'000	Total expenditure £'000	Net gains on investments £'000	Transfers £'000	At 31 March 2023 £'000
Restricted (continued):						
Nature Tots	17	-	(5)	-	-	**12**
My Place	205	202	(385)	-	162	**184**
Woodland Oasis	(51)	145	(84)	-	-	**10**
Community Food Growing	(20)	18	(33)	-	35	**-**
Preston Contracts	25	13	-	-	(35)	**3**
The Bay	156	445	(431)	-	-	**170**
Bury Green Social Prescribing	45	31	(14)	-	-	**62**
Living Seas	71	-	-	-	-	**71**
Team Wilder Pilot	-	18	(12)	-	-	**6**
Landscape Adventurers	1	56	(16)	-	-	**41**
Philips Park	9	40	(18)	-	-	**31**
Kingfisher Trail	18	-	(14)	-	-	**4**
Carbon Landscape Capture	254	202	(451)	-	-	**5**
Highfield Moss BNG	-	25	(13)	-	-	**12**
Greater Manchester Greenspace Advisor	-	27	(25)	-	-	**2**
Other restricted project funds	252	514	(450)	-	(248)	**68**
Restricted fixed assets funds	8,979	-	(490)	-	(87)	**8,402**
Total restricted funds	10,641	3,138	(3,980)	(9)	(164)	**9,626**
Unrestricted:						
General funds	1,482	4,494	(4,686)	(11)	179	**1,458**
Total funds	12,771	7,636	(8,704)	(31)	-	**11,672**

The general unrestricted funds represent the available unrestricted funds of the charity which the Trustees are free to use in accordance with the charitable objectives of the Trust.

Restricted funds represent funds received by the Trust for use towards a specific purpose or particular project.

The permanent endowment fund is represented by certain nature reserves of the Charity.

The expendable endowment funds are represented by the construction of the Barn Resource Centre and Freemans Pool (contained in notes 13 and 14).

22. CASH FLOW ANALYSIS

The reconciliation of net expenditure to net cash flow from operating activities is as follows:	**2023 £'000**	2022 £'000
Net (expenditure) / income for the year (from the statement of financial activities)	**(1,099)**	(67)
Depreciation and amortisation	**583**	565
Surplus on sale of tangible fixed assets	**(5)**	-
Losses / (gains) losses on investments	**44**	(18)
(Increase) / decrease in stock	**(17)**	(4)
Decrease / (increase) in debtors	**381**	(829)
Decrease / (increase) in creditors	**49**	284
Net cash (outflow) from operating activities	**(64)**	(69)

Analysis of cash and cash equivalents	**2023 £'000**	2022 £'000
Cash in hand and at bank	**1,066**	1,560

23. ANALYSIS OF GROUP NET ASSETS BY FUNDS

	Unrestricted £'000	Restricted £'000	Endowment £'000	2023 £'000	2022 £'000
Intangible fixed assets	40	-	-	**40**	43
Tangible fixed assets	174	5,998	151	**6,323**	6,468
Heritage assets	345	2,911	212	**3,468**	3,468
Investments	219	143	221	**583**	627
Net current assets	680	574	4	**1,258**	2,078
	1,458	9,626	588	**11,672**	12,684

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

24. COMPARATIVE FINANCIAL INFORMATION FOR THE FINANCIAL YEAR TO 31 MARCH 2022

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2022 £'000
Income				
Donations and legacies	1,335	416	-	1,751
Charitable activities	871	4,201	-	5,072
Other trading activities	1,160	18	-	1,178
Investment income	8	-	3	11
Other income	5	2	-	7
Total income	3,379	4,637	3	8,019
Expenditure				
Raising funds	(2,119)	(12)	(1)	(2,132)
Charitable activities	(1,272)	(4,653)	(5)	(5,930)
Other expenditure	(42)	-	-	(42)
Total expenditure	(3,433)	(4,665)	(6)	(8,104)
Net (outgoing) / incoming resources before other recognised gains and losses	(54)	(28)	(3)	(85)
Gains / (losses) on investments	7	4	7	18
Net (expenditure) / income	(47)	(24)	4	(67)
Transfers between funds	218	(218)	-	-
Net movement in funds	171	(242)	4	(67)
Reconciliation of funds				
Total funds brought forward	1,311	10,883	644	12,838
Total funds carried forward	1,482	10,641	648	12,771

24. COMPARATIVE FINANCIAL INFORMATION FOR THE FINANCIAL YEAR TO 31 MARCH 2022 (continued)

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2022 £'000
Fixed assets:				
Intangible fixed assets	43	-	-	43
Tangible fixed assets	89	6,199	180	6,468
Heritage assets	345	2,911	212	3,468
Investments	235	154	238	627
Total fixed assets	712	9,264	630	10,606
Current assets:				
Stock	20	-	-	20
Debtors	419	1,359	-	1,778
Cash at bank and in hand	847	695	18	1,560
Total current assets	1,286	2,054	18	3,358
Liabilities				
Creditors: falling due within one year	(516)	(677)	-	(1,193)
Net current assets	770	1,377	18	2,165
Total assets less current liabilities	1,482	10,641	648	12,771
Creditors: falling due after one year	-	-	-	-
Total net assets	1,482	10,641	648	12,771
The funds of the charity:				
Endowment funds	-	-	648	648
Restricted funds	-	10,641	-	10,641
Unrestricted funds	1,482	-	-	1,482
	1,482	10,641	648	12,771

LANCASHIRE WILDLIFE TRUST
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

25. TRADING SUBSIDIARY

The charity is the sole member of a company limited by guarantee, Brockholes Enterprises Limited (BELt), and has control of all of the voting rights of that company. It is registered in England and Wales.

The company's objective is to raise funds for the Trust through commercial activities. These include car-parking, retail and catering services at the Brockholes Visitor Centre and Mere Sands Wood Nature Reserve and catering services at Moss Bank Park. It is intended to expand these activities to other Trust sites when and if opportunities arise.

During the twelve months to 31 March 2023, the trading subsidiary made a profit of £119,000.

Profit and loss account for twelve months to 31 March 2023	**2023 £'000**	2022 £'000
Turnover	**1,375**	1,323
Cost of sales	**(1,031)**	(836)
Gross profit	**344**	487
Overheads	**(225)**	(373)
Profit before interest	**119**	114
Interest receivable	**-**	-
Profit for the financial year	**119**	114

Balance sheet as at 31 March 2023	**2023 £'000**	2022 £'000
Fixed assets:		
Intangible fixed assets	**2**	7
Tangible fixed assets	**20**	30
Total fixed assets	**22**	37
Current assets:		
Stock	**23**	20
Debtors	**104**	58
Cash at bank and in hand	**177**	331
Total current assets	**304**	409
Liabilities		
Creditors: falling due within one year	**(178)**	(303)
Net current assets	**126**	106
Net assets	**148**	143
Capital and reserves		
Profit and loss account	**148**	143



Chaffinch by Alex Critchley

Our History

We are Wildlife Trust for Lancashire, Manchester and North Merseyside. Founded in 1962 by people who knew they needed to take-action for nature. Since then, we have grown to be the largest nature conservation body in the area.

The Wildlife Trust for
Lancashire Manchester & North Merseyside

We are uniquely positioned to lead change in our region, **working at a grass roots, local level** whilst also being part of a strong cohesive movement of Wildlife Trusts across the country. We have saved many special places, acquiring and managing many of them as nature reserves.

We look after over 1,288 hectares which are havens for rare and threatened species and habitats. We strive to **connect people with nature** and help them to take-action for wildlife.

We deliver **environmental education to around 20,000 children** in an average year, and we have built three eco buildings for our operations to demonstrate how we can live lightly on the earth. Brockholes floating visitor centre being the latest of these.

We have the **powerful voices of over 30,000 members**, whose invaluable support we simply could not do without. We engage **over 4,000 volunteers** in our mission, with around a quarter of those active on a very regular basis alongside our team of **192 staff**. Whether this is 'digging in' on the land or helping with education, fundraising or governing the charity, **together we contribute locally to nature's conservation and recovery**.



THE LANCASHIRE WILDLIFE TRUST

England & Wales - Charity number 229325

Accounts

ANNUAL REPORT

The Wildlife Trust for
Lancashire
Manchester &
North Merseyside

AND FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2022



Barn owl by Mike Graham

Registered Number 00731548

Charity Number 229325



HISTORY

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“We are uniquely positioned to lead change in our region, working at a grass roots, local level whilst also being part of a strong cohesive movement of Wildlife Trusts across the country”

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"We have the powerful voices of over 30,000 members, whose invaluable support we simply could not do without"

CHAIR'S STATEMENT

> The pioneering work of the Youth Council and their impacts were recognised by other Wildlife Trusts with the award of the Dame Mary Smeiton Award

This financial year started with the country still operating under COVID-19 restrictions which impacted the work of employees, volunteers, and Trustees. There was a great deal of uncertainty as to when restrictions would be lifted and what impact they would have on the Trust's activities and finances.

As restrictions eased during the summer it became clear that the staff had used the shutdown period well to prepare for full re-opening. Profits from commercial activities this year, have made a significant contribution to the Trust's financial position and the Trust as a whole has entered the new financial year in a good financial state and delivered multiple conservation outcomes.

Like many other organisations one impact of COVID-19 has been an increase in staff turnover. Combined with continued growth this means that the Trust has many new employees, which can be difficult to manage. However, I am pleased to report that the Trust has undertaken several HR projects including a programme of management training, a job evaluation exercise for all employees and an initiative to move staff working on projects from fixed term to permanent contracts. These initiatives will equip the Trust for continued growth.

In April, the Trust secured Postcode Lottery funding for The Bay. This project grew from the successful MyPlace project. It helps people combat mental health issues by engaging with Nature in coastal areas around Morecambe Bay. This fantastic project not only addresses people's wellbeing but it reduces pressure on the NHS whilst helping nature and the environment.

The Trust, is recognised as a leader in the restoration of lowland raised peat bogs as a result of its work at Chat Moss and Winmarleigh Moss. This year it secured £335,000 of funding to acquire and restore more land in the Manchester wetlands. The restored land will capture rather than release carbon, increase bio-diversity and provide a wildlife bridge between existing reserves.

The Trust currently manages 34 wonderful nature reserves. Some of these are focussed on the conservation of rare habitats and species whilst others also provide an environment where people can engage with nature as visitors, by volunteering or by participating in our education or well-being programmes. Mere Sands Wood is one of the Trust's flagship reserves and is justifiably popular with visitors from West Lancashire and further afield as well as being a wonderful habitat for many species. In July, the Trust opened an attractive new Visitor Centre and Café on site. Work continued with landscaping around the visitor centre and classroom, to enlarge the existing pond and wetland with a new bridge and pond dipping station, and to rebuild existing hides.

Much of the Trust's work is funded by grants. These are awarded by local and national government, charities, and commercial organisations. They are always competitive, and success is dependent on the quality of the project, how it is presented and the reputation of the applicant. It is a tribute to the Trust staff and their work that most of their applications are successful. Grants won this financial year include the £880,000 for the Bay project, £150,000 for the restoration of Rindle Moss, £280,000 for work on the Carbon Farm and nature reserve at Winmarleigh, a pledge of £350,000 for the acquisition of additional peatlands for Restoration and £350,000 to support our work in organising peatland restoration through the Lancashire Peat Partnership with £1.1 million secured for lowland peat restoration from DEFRA. There were many smaller grants which have been used to support projects across our reserves. These include funding

for a feasibility study into the re-introduction of the White-Faced Darter into the Manchester Wetlands and the landscaping work and new hides at Mere Sands Wood.

Three years ago, the Trust set up a Youth Council to provide a forum for young members to come together to discuss, educate each other and advocate for nature. Youth Council representatives attend Council to observe, learn and to link the Youth Council to Trustees. Youth Council members met with Andy Burnham and other local Mayors and attended COP26 in Glasgow to argue the case for more action to prevent climate change and protect the environment. The founding Youth Council members have now retired, and their replacements have been selected from over 60 applicants. The pioneering work of the Youth Council and their impacts were recognised by other Wildlife Trusts with the award of the Dame Mary Smeiton Award at the Wildlife Trusts AGM.

The Trust also won the Large Scale Nature Conservation Best Practice Award for the Lancashire Peatland Initiative from the Chartered Institute of Ecology and Environmental Management (CIEEM), which is the leading professional body for Ecologists and Environmentalists. The CIEEM shortlisted the My Wild City Programme for another CIEEM award. Staff won the Lancashire category, the National title and came 3rd Internationally in the Love to Ride competition by saving 1,497 lbs of CO_2 using bikes instead of using cars.

The Trust partners with many other organisations to further its objectives. The Trust has been working with DEFRA to pilot the Environmental Land Management Scheme, ELMS. We host both the Lancashire Environmental Fund and Greater Manchester Environmental Fund. We are also members of, or represented on various local or regional bodies and initiatives including The Great North Bog, Nature North, Wilder Peak and Farming in Protected Landscapes.

Local authorities have been given new obligations in respect of climate change and biodiversity including a requirement to produce a Nature Recovery Plan for their area. Nature will only recover if nature recovery is managed at landscape scale. These plans will cover all land whether it is owned or managed by national and local government, commercial organisations such as Utility Companies, private landowners and farmers and environmental NGOs like the Trust. Tom, our CEO was invited to speak at the Lancashire Climate Summit and the Trust is expecting to work with many if not all authorities within our area on developing these plans.

Our members play a crucial role in funding and supporting our work. In August 2021 our total membership passed the 30,000 mark for the first time.

The Wildlife Trust is a member of the Federation of Wildlife Trusts which consists of 47 individual charities all committed to Nature Recovery. The federation have recently completed a major review and update of its goals and strategy. Tom Burditt, CEO, has been involved with the development of these and ensured that our views were heard. We are committed to these goals and have ensured that our goals and objectives align with those of the wider movement.

It was a great privilege to be elected as Chair, following Steve Garland's retirement in October 2021. Steve served as a Trustee for approximately 35 years, (he can't remember exactly), and as Chair for seven years. Steve led Council and supported the executive in a period during which the Trust grew impressively and developed many new ways to work for nature recovery and to help people engage with nature. Steve can be very proud of his contribution.

Stephen Niven and Andrew Royce also retired as Trustees in October and Dr Joe Dwek CBE retired as Honorary Vice President. Andrew Royce served as Honorary Company Secretary and Stephen Niven as Chair of Brockholes Enterprise Limited (BELT).

"Our members play a crucial role in funding and supporting our work. In August 2021 our total membership passed the 30,000 mark for the first time"

CHAIR'S STATEMENT

> I was struck not only by the skill, knowledge and experience of staff, volunteers and supporters but also the enthusiasm and commitment they bring to the Trust

We are very grateful to Steve, Stephen, Joe and Andrew for their long service and support of the Trust.

This year, we have reviewed and updated how Council and the Trustees work. Council is the board of the Trust and is where Trustees and staff come together to monitor compliance, risk and performance, to approve budgets and plans and make major decisions. Council also determines how decisions are made and who is authorised to make them, and this is set out in the Scheme of Delegation. As well as sitting on Council, individual Trustees may sit on Committees or join Task and Finish Groups.

The major change we are making is the establishment of more Trust Committees where staff and Trustees with relevant skills and experience work together to plan and monitor a particular area of the Trust's work.

There are already Trust Committees covering Health and Safety and Human Resources and these have worked very well. The new committees will work on similar lines and will cover Nature Recovery, People Engagement and Membership and Fundraising.

One of the most significant and exciting projects this year has been the development of a new business plan. This has been a mammoth exercise, led by Tom and the senior management, involving all the middle managers and many other staff. The plan covers the next three to five years and includes financial projections for the next three. The management team will measure and report their progress against the plan and review and update it on an annual cycle. The plan sets out new goals, mission and vision statements which are aligned with those of the Wildlife Trust Movement.

During the last year, I have managed to visit many of the Trust's reserves and meet with many of the Trust's staff, supporters and volunteers. Although I didn't manage to see the belted kingfisher that was spotted flying around Brockholes in November. I did attend many of the Business Planning Sessions and Youth Council, Senior Management Team, and Full Staff meetings. As always, I was struck not only by the skill, knowledge and experience of staff, volunteers and supporters but also the enthusiasm and commitment they bring to the Trust.

Thank you



JULIAN JACKSON
Chair

OUR VISION, AIMS & OBJECTIVES



Our Vision

A region rich in wildlife, valued and enjoyed by all.

Our Aim:

To be recognised as the most active, inspirational, engaging, influential and authoritative local wildlife champion.

Our Key Objectives:

- **To protect, create and enhance wildlife in our region, creating living landscapes and living seas.**
- **To stand up for wildlife and the environment.**
- **To inspire people about the natural world and encourage everyone to take action for wildlife.**
- **To be recognised and respected for our work.**
- **To grow our resources and increase support for our mission.**
- **To ensure the organisation is effective and fit for purpose.**

These are the nationally agreed priorities with the partnership of The Wildlife Trusts (TWT).

Strategic Report

The Board have pleasure in presenting their report together with the audited accounts for the year ended 31st March 2022. The Board have adopted the provisions of 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 (effective 1 October 2019) in preparing the annual report and financial statements of the charity. The accounts have been prepared in accordance with the Companies Act 2006.

The information herein, including the achievement, performance, financial review, risk management statement and summary of future plans, forms the Strategic report for the purpose of the Companies Act 2006.



PUBLIC BENEFIT STATEMENT

The Wildlife Trust exists to promote the care and protection of the environment. The advancement of environmental protection and improvement is recognised as a charitable purpose and is regarded universally as producing a clear public benefit.

The Wildlife Trust's philosophy is based on the belief that the natural world deserves conserving for its own sake and, since this is widely perceived to be a worthy aim of public policy, it may fairly be regarded as a benefit to the public at large. However, the public benefits provided by the Wildlife Trust go much further.

Firstly, our nature reserves are used by the public, and many have access on way-marked routes. At many sites information and interpretation is provided to visitors. There are a few cases where there may be a conflict between management requirements and unfettered access, but where this occurs we strive to keep any restrictions to a minimum.

Secondly, our education programmes are aimed at schools, colleges, adult groups and the wider public. Education is also, of course, recognised as a charitable activity in its own right.

Thirdly, our information gathering and provision of expert advice and opinion to local authorities and others helps to ensure that planning decisions are made on a rational basis taking full account of the public benefit of wildlife.

Environmental protection through:

- Nature reserves
- Education
- Expert advice
- Membership
- Volunteering
- Wellbeing and health



Fourthly, we can exert influence through our substantial membership at local level, and nationally through our membership of the Royal Society of Wildlife Trusts. It is also our belief that the involvement of many volunteers in our work provides an outlet for altruistic endeavour which is of special benefit to those involved as well as delivering benefits to the wider public.

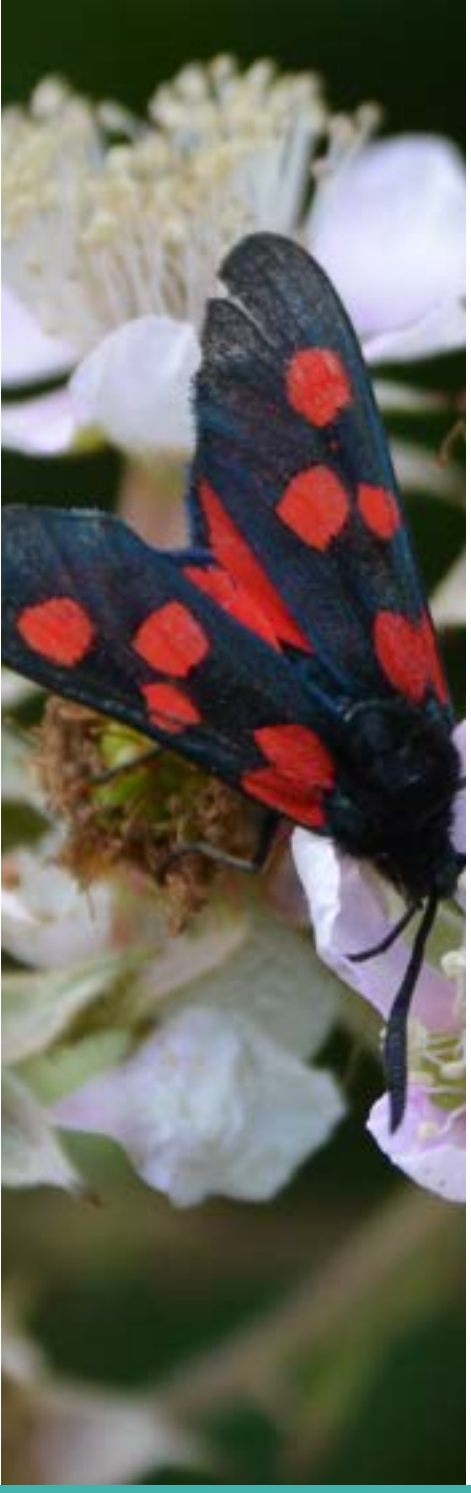
Promoting the enjoyment of the natural world is an important part of what we do: contact with the natural world and the appreciation of wildlife and wild places provides great pleasure to many people and contributes towards wellbeing and health.

Our nature reserves and activities are available to all and we try to make special provision for the disabled and disadvantaged wherever possible.

The Trustees of Lancashire Wildlife Trust Limited have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the key aims and objectives and in the planning of future activities. The Trustees have also actively considered how the planned activities contribute to the aims and objectives embodied in our Constitution.



We strive to practice the principles of sustainable development set out by the United Nations General Assembly. Its goals include climate action, responsible consumption and production, quality education, good health and wellbeing, life on land and life below water



ACHIEVEMENTS

Protect, create and enhance wildlife, creating Living Landscapes and Living Seas

Living Landscape - Reserve Management

Over the year, there has been an immense amount of work and change on our Nature Reserves which has helped with habitat recreation and management and created wonderful places for people to visit.

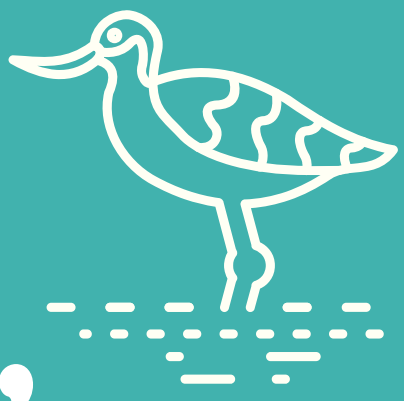
Tree safety work, including the removal of unsafe trees that are suffering from Ash Die back, created a full work programme for Reserve Officers, supported by ticketed staff and volunteers on woodland sites.

Coupled with seven storms and a number of Staff isolating due to positive COVID-19 tests, winter was again a trying time with spring approaching far faster than ever.

Storm Evert in July, tested a new High Winds Procedure, implemented on high risk reserves including Mere Sands Wood, Brockholes and Moor Piece. We ensured that all teams were prepared, communications were sent out pre and post storms and checks and safety works were carried out post storm, in good time. Storm Arwen then swept through in November causing unusually high losses of trees due to the uncharacteristically strong Northerly winds, causing the loss of some of our older trees at both Warton Cragg and Mere Sands Wood.

Excavation works at Lunt Meadows nature reserve have been completed, funded through Biffa Community Fund. Work has created islands and 'fingers' of ditches to allow more edge effect. This has led to 13 Avocets recorded utilising the areas. Excavation works at Freshfield Dune Heath have been completed, funded through Biffa Community Fund, to remove

> **Work has created islands and 'fingers' of ditches to allow more edge effect. This has led to 13 Avocets recorded in the areas, creating around a kilometre of habitat**



scrub and de culvert World War II drainage ditches, this has created around one kilometre of habitat and will aid maintenance. The fund has also helped with the purchase of tools and training for volunteers, which is greatly appreciated. Further scrub works have been completed through Dynamic Dunescapes.

Staff and volunteers based in the Liverpool City Region have been given free training provided through Myerscough College with government funding. Excavation works at Seaforth Nature Reserve have been completed, with funding through Veolia Community Fund, which has created an island primarily for Common Terns to breed. The fund also provided materials for rafts and a much-needed sluice to control the water level.

A new grazing regime, included the purchase of cattle from Kirkham Prison and Martin Mere, helping to change the age structure of our herd and allow for a more dynamic system. Changes to the Grazing Officer and the introduction of an Assistant Grazing Officer have given greater capacity. The Grazing Officer works closely with the National Grazing and Greenhouse Gases Group which will influence our future carbon calculations metrics.

New Reserve Officers on Merseyside and at Mere Sands Wood have been recruited. A new Reserve Officer post has also been created at Scutchers Acres, a legacy site where we are working with the owner to support land management, the Officer will also support at Mere Sands Wood. A Heritage trainee has been recruited for Lunt Meadows National Lottery Heritage Fund Project.

A Making an Entrance Project, funded through Lancashire Environment Fund, has been completed at Mere Sands Wood. Work included a new bridge, clearing of the pond and improved paths to complement the upgraded Visitor Centre. In addition, a hide has been built to replace the burnt out hide, completed by our School Grounds Team and clad in wood grown on site.

Four further sites have entered Higher Tier Countryside Stewardship Schemes which help to fund some of our management works on those sites.

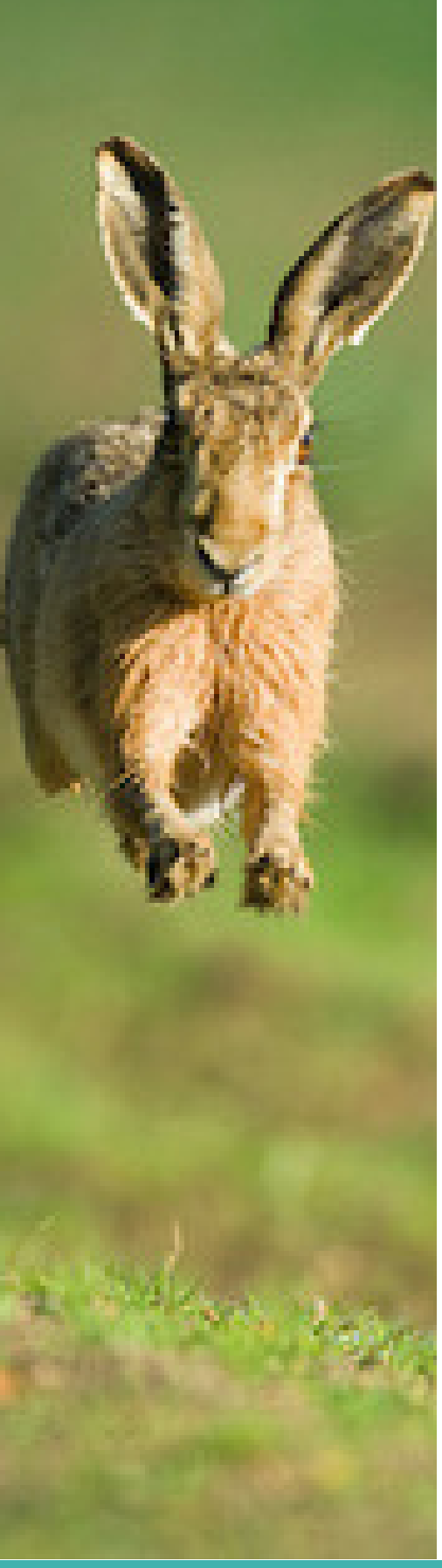


2030 TARGETS:

30% OF LAND AND SEA IS IN RECOVERY

1 in 4 PEOPLE ARE TAKING ACTION FOR NATURE

The Board have pleasure in presenting their report together with the audited accounts for the year ended 31st March 2023. The Board have adopted the provisions of 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 (effective 1 October 2019) in preparing the annual report and financial statements of the charity. The accounts have been prepared in accordance with the Companies Act 2006.



ACHIEVEMENTS

Living Landscape - Habitat and Species Project Work

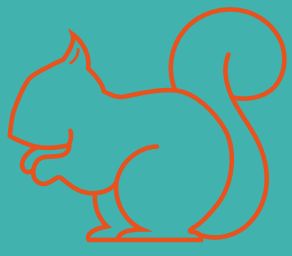
Farming occupies approximately 80% of our land area and many farms have a significant wildlife resource. The Trust was commissioned by Defra to run a test of the new Environmental Land Management Scheme (ELM) being developed by the Government to replace the existing European Union scheme for agricultural and agri-environment support. The test focuses on the peri-urban area of Manchester where agri-environment schemes have a poor history of uptake. The Trust has worked with farmers and land managers to produce ten detailed case studies. Findings and suggestions for the improvement of the new schemes process and potential outcomes will be incorporated in a final report in June 2022.

The Trust has been the habitat delivery partner for Natural England's Great Crested Newt District Level Licencing scheme in Lancashire. Where new building developments destroy ponds, compensatory ponds are created off site through financial donations from the developer. This year will see the milestone of almost 100 new and or restored ponds in the County since the initiative began.

Work began on a new two year project with National Highways (NH) along the M65/A56 corridor. Primarily focussing on grassland habitats along the route, the project will work with NH staff to make the most of roadside connectivity to existing and new habitat with adjacent farmers and land managers. The project will undertake grassland and invertebrate surveys to help understand and enhance pollinator networks.

The Red Squirrel conservation project has continued to support Red Squirrel survival through active control of Grey Squirrels. Awareness raising activities and fundraising effort is being provided through the Trust's 'Red Alert' local group, who also help with the trap loan scheme. The Squirrel Pox virus impacted upon the Red Squirrel population during the summer months and hope is for a recovery with a successful breeding season in 2022.

> **The Trust was commission by Defra to run a test of the new Environmental Land Management Scheme (ELM)**



Standing Up for Wildlife and the Environment

The year saw the passing of a new Environment Act with considerable ambition for the recovery of biodiversity - to have thirty percent of land and sea protected and in nature management and recovery by 2030. The Act identified the need to produce Local Nature Recovery Strategies through a wide engagement process. Existing Local Nature Partnerships will have a key role in the development and delivery of these plans and the Trust will aim to be an enthusiastic and active participant.

The new Environment Act also laid out plans to require planning developments to achieve at least a 10% gain in biodiversity and the Trust started work with partners to understand and develop local systems to facilitate this uplift.

The Building with Nature initiative has been actively taken up by the Trust as a system working with planners and developers to make high quality green infrastructure integral to place making, maximising benefits for both citizens and the natural world. Four staff have been trained to do assessments and support work. A successful regional workshop for developers and planners was held by the Trust to promote the scheme.

Our work to comment on and influence the local authority strategic plans continues with over five submissions to local authority plan consultations.

The Trust has also been active in commenting on major infrastructure proposals that will affect wildlife in areas such as the HS2 rail link and the proposed Mersey barrage. Local campaigning on development proposals puts us in a good position to provide case studies and local insights in our work with The Wildlife Trusts partnership, lobbying National Government for greater protection and resources for wildlife conservation. For example, active engagement with United Utilities Haweswater Aqueduct Replacement Scheme (HARP) is helping to avoid damaging impacts upon a rare type of mossland habitat and biodiversity hotspot close to Newton in Bowland.



Starlings by Martin Jump

“The Building with Nature initiative has been actively taken up by the Trust as a system working with planners and developers to make high quality green infrastructure integral to place making”



Compass jellyfish by Paul Naylor

ACHIEVEMENTS

Living Seas

Marine and Coastal Projects

The Trust works closely with the North West Wildlife Trusts of Cumbria and Cheshire to coordinate conservation and awareness activities in the North West Irish Sea. The grouping has been successful in lobbying for Marine Conservation Areas providing some level of protection for wildlife rich areas and there are now twelve designated by Government in this area.

During the year Government instigated the process of designating Highly Protected Marine Areas (HPMA) and staff worked closely with the Wildlife Trusts Nationally to provide regional information to inform site recommendations. These HPMAs would see a ban on all damaging activities, offering the strictest possible protection for the marine environment and giving nature the best chance of recovery.

Meetings began with developers interested in Round 4 offshore wind projects off the Lancashire coast with the Trusts to sit on the 'Expert Working Group' to discuss plans. These developments will potentially have negative implications, for example on passage/feeding birds and sound pollutions affecting cetaceans but may also create opportunities for no fish zone's and artificial reef habitat. Other major infrastructure projects along the coastline includes plans to develop a Mersey barrage and resulted in the Trusts developing a 'My Wild Mersey' campaign to highlight the importance of the Mersey Estuary to wildlife.

A successful Irish Sea Network workshop was held in June, pulling together marine wildlife conservation organisations, local authorities and local conservation activists to foster joint working. One outcome was the identification of the need to compile a 'State of the Irish Sea' report. Work has started on this and builds on the mapping work already undertaken ready for publication in 2022.

Online and in person marine awareness raising events and activities have been run despite continued COVID-19 restrictions and has stimulated a host of creative ways to run events without mass gatherings. The Trust's events included 'Coastal Explorers' self-led events, 'Nature Connected' workshops via outreach school visits and a successful 'BioBlitz' in Fleetwood in June. Social media engagement continued via the Living Seas North West accounts with #NationalMarineWeek, as well as regular themed posts for #MerseyMonday, #WildlifeWednesday, #FishyFriday and #SpeciesSunday.

Pulling together more wildlife conservation organisations, local authorities and local conservation activists, to foster joint working

The establishment of 'The Bay' project has added great value to our marine and coastal engagement work and further details can be found in the "to inspire people about the natural world and encourage everyone to take-action for Wildlife" section of this report.

The Trusts' developed a position statement on sustainable fisheries and seafood for the North West Wildlife Trusts area as a response to recent interest and controversy. Work continued to develop new, small-scale sustainable creel fisheries in partnership with inshore fishing businesses.

The NW Wildlife Trusts coordinated Marine Futures Intern scheme, continued to provide high level training and development for recent graduates. The interns worked on an offshore windfarm research project looking into the potential for nature inclusive designs and novel monitoring technologies. They also continued research projects on seagrass, seals, as well as helping out at events and on social media. Staff hosted a partner meet and greet day with Ørsted and The Crown Estate to discuss feedback from the trial internship period and ambitions going forward.

The Lancashire Dunes project was awarded another five-year contract by the Environment Agency to continue work developing the dunes as a natural sea defence. February saw the return of volunteers in large numbers, to help with the annual Christmas tree tasks where the trees are partially buried to trap sand and build new dunes. The introduction of Sand Lizards continued with bolstering the population through further captive bred adults being successfully released. The project has completed an interpretation and signage project along the peninsula coastline through a grant from the Lancashire Environmental Fund.

A new project to actively manage coastal dune and saltmarsh issues started in the Autumn. The £6m Environment Agency funded Ecological Community Owned Buffer Strips Project or Eco-Cobs Project. The multi-partner projects will tackle a range of coastal works from the Duddon Estuary to Hoylake on the Wirral over the next five years with the aim of enhancing natural coastal sea defence systems. Lancashire Wildlife Trust and Morecambe Bay Partnership will be working with project managers Wyre Council to deliver the community engagement programme.



"The Lancashire Dunes project was awarded another five-year contract by the Environment Agency to continue work developing the dunes as a natural sea defence"



To inspire people about the natural world and encourage everyone to take action for Wildlife

2021–22 has been an exciting year of growth and change as we have delivered more through new and established partnerships that see much of our activity becoming embedded into other agendas such as health, art and culture, sports and recreation, skills and employability.

We have continued to embrace digital as a way of engaging more people, building on the work that was essential during the pandemic and throughout last year. This has included and increased the number of ways to inspire and engage through webinars, videos and social media, and through the use of digital AR. Much of this digital work has been collaborative, with partners such as the online Manchester Festival of Nature, co-ordinated by the Manchester Nature Consortium – a partnership involving over 24 partners.

Our work engaging people in wildlife gardening was built on a desire from people to take-action locally, mainly as a result of an increased awareness of what can be found on everyone's doorstep, but also because people are keen to do something positive, to help address climate change and our ecological crisis. Our North Manchester Nature Recovery Network activity funded by Cadent, has demonstrated the impact of targeting engagement within one locality, with significant successes for nature alongside independent research evidencing significant reductions in loneliness and improvements in the health and wellbeing of those engaged.

Our Youth Council has strengthened, in how young people can directly influence work and also influence and advocate at a political and strategic level, with some of our Youth Council speaking at COP26 and regional conferences. There are 15 Young People on our current Youth Council, with an additional 100+ applying for our Wilder Youth group. Young people speaking out for wildlife, has helped to raise awareness on a number of key subjects. Our success, in this field was recognised through winning a national award. Wilder Youth are using the digital platform Discord and contributing to national work on digital safeguarding including the production of practical cards to support safe digital delivery.

Our work through the Carbon Landscape Partnership enabled active contribution into Culture Unlocked, the Wigan and Leigh Local Cultural Education Partnership, and helped to raise the importance of our natural greenspace as places where people can enjoy culture and creativity. Our work led to a successful bid in partnership with The Turnpike gallery

> **Our work engaging people in wildlife gardening was built on a desire from people to take-action locally**

for Wanderland; a £100k grant project that has engaged artists in activity that helped to inspire and engage children, young people and families. Our work also contributed to a successful one million pound consortium bid to the Creative People and Places programme, organised by The Arts Council England.

Our partnership working, led to the establishment of a Luke Jerram Planet Earth temporary floating sculpture that featured on Pennington Flash and was illuminated at night. This attracted large audiences, many new to our landscape, with 30,000 tickets sold in 24 hours. This work has demonstrated the importance of layering up community organising and engagement activity on top of our major landscape restoration projects as a way to achieve our ambitions for 30% of land in positive management, and 1 in 4 people taking positive action for nature.

Thanks to funding from Green Recovery Challenge Fund and a wide variety of other grants, commissions and contracts, our Nature and Wellbeing Service, previously called MyPlace, has continued to grow and expand with work in Greater Manchester exceeding expectations and demonstrating the power of partnership working within a focussed locality. As an active partner in the Greater Manchester Social Prescribing pilot, partnerships have strengthened and we have actively influenced how as a collective we can increase the number of people who have contact with nature as a way to improve their wellbeing.

The Bay, a partnership funded by PPL's Recovery Fund has made an excellent start at demonstrating how people's recovery coming out of the pandemic can also aid nature's recovery. With a focus on Morecambe Bay, we have developed a three pronged approach – specialist and targeted support at hubs that specialise in activities that support wellbeing, through to targeted group activities, and wider engagement activities. With hubs around our coastline we can also promote the importance of our Living Seas for nature and the wonders that are within. The Bay has had over 2,000 participants in the first five months. More details can be found at - https://www.thebay.org.uk/

Work was completed to help set up a new Charity, the Greater Manchester Environment Trust, to administer the Greater Manchester Environment Fund (GMEF). We continue to work closely with the new charity and provide support with services.



> **We have actively influenced how as a collective we can increase the number of people who have contact with nature as a way to improve their wellbeing**



To inspire people about the natural world and encourage everyone to take action for Wildlife (cont)

Our successful Green Recovery Challenge Fund bid for £1.2million to kickstart the GMEF and support environmental NGOs across Greater Manchester has come to an end. The project bought together nine partners to deliver 948ha of landscape restoration that has supported natures recovery while also engaging 5,459 people in activities that have supported peoples' connection to nature through 30 jobs created or safeguarded and 22 traineeships. GMEF has run its first round of the SUEZ Recycle 4 Greater Manchester Community Fund with 22 successful projects totalling £220,000, now half way through completion. GMEF is now preparing for the next round and to launch the Mayors Green Spaces Fund with £2.6million secured over two years.

Our practical conservation volunteering has slowly increased as we have cautiously come out of the pandemic with programmes back to operational throughout Greater Manchester, North Merseyside and Lancashire. Although some of our registered volunteers are understandably cautious about returning; on the whole existing and new volunteers have welcomed the return to practical volunteering enthusiastically and want to take-action for nature.

Where needed we have continued activities online including our volunteer conference. Our volunteer totals still demonstrate an enormous effort by our volunteers with 745 registering activity on our database, culminating in 32,721 hours of volunteering time.

Similar to volunteering, the Trust has cautiously phased the re-establishment of face to face events in our communities to connect and inspire audiences with nature. Key delivery locations such as the HIVE at Moss Bank Park in Bolton are largely back to full operation, welcoming over 1,000 pre-school families to explore nature and the outdoors together.

Our take up of 'Team Wilder' has developed over the year and we are committed to explore how we can align many of our activities to take forward, across our organisation, an approach that empowers more people to take positive action for nature. This approach will be integral to our work going forward as well as ensuring consistency across the Wildlife Trusts movement nationally, with the ability to make the most of resources, training and support that will be developed centrally.

> **"On the whole existing and new volunteers have welcomed the return to practical volunteering enthusiastically and want to take-action for nature"**



Great crested grebe by Tom Charles and Peter Smith

“We only know a tiny proportion about the complexity of the natural world. Wherever you look, there are still things we don’t know about and don’t understand” David Attenborough



Education

The team returned from furlough in April 2021 and the year started slowly in terms of school visits, with fewer summer visits at Brockholes and delivery at Mere Sands Wood beginning cautiously so that the team was able to fully engage with existing education volunteers.

We also began delivery in Bolton. We saw visits increase over the autumn/winter period and have subsequently returned to almost pre-COVID-19 levels at Brockholes. An Assistant Project Officer was recruited in July 2021, and two more in March 2022 to cover delivery across our increasing education sites. With the welcome injection of funding from Bolton together (HAF) and partnership work with LCC and a cluster of Bolton schools, the education team has managed to deliver within its budget despite COVID-19 challenges.

It's been a challenging year for the forest school training team, staffing and recruitment issues resulted in our Education Manager and other staff stepping in to support with delivery this year. We are currently reviewing role descriptions to ensure we build the right team for future delivery. However, even with these issues we have retained trainees and ensured portfolios have been marked and verified in a timely manner. Receiving great feedback from Open Awards during our annual review and Quality Assurance reviews.

This was the final year of Nature Friendly Schools (NFS) delivery, as well as meeting targets for delivery and reporting, the team attracted further funding from RSWT when an underspend was identified within the fund. The whole consortium (Wildlife Trusts, RSWT, Ground Work, Field Studies Council, Young Minds and Sensory Trust) have shared best practice at officer and management level, as well as safeguarding best practice. The learning from this project has been abundant and the team has worked hard to convert this project into an on-going workstream at the Trust. Two staff from the original team will take on the responsibility for establishing packages of learning for schools to purchase: introduction to outdoor learning inset training days, bespoke outdoor learning opportunities for schools and CPD opportunities for teachers.

As well as establishing internal conservation training opportunities. The remaining two members of staff have joined our school visits team.

> **The team is seeing repeat bookings and has a good reputation across the region as a result of the quality of their work**

Delivery has re-started on the Woodland Oasis project, with an officer coordinating volunteer groups at all three sites. Forest School sessions have also been established at Wycoller and Penwortham with delivery about to start in Trowbarrow. The forest school training course is scheduled in July, with practical delivery in the woodland at Trowbarrow and theory delivered at RSPB Leighton Moss. This project is enabling the education team to establish valuable connections with other environmental organisations working in the area.

We were informed that PPL funding for our project in Manchester and Liverpool, will gradually be reduced and the plan for the project going forward has therefore been amended. Staffing will be scaled back and one member of staff will deliver across both sites in the future.

In terms of 2022, delivery is going very well with three schools in each city benefitting from Forest School programmes each term. We also began running Nature Tots weekly sessions at Mere Sands Wood and plan to begin sessions at Phillips Park in Manchester very soon.

We continue to run a project at Heysham, successfully engaging with local schools and the community. Delivering online resources throughout lockdowns to ensure continuity for regular visitors.

The School Grounds team (renamed Nature Works), is well established and has found a return to full capacity sooner than expected. As well as delivering improvements at schools, the team has grown and increased its repertoire of work. Working hard and producing material to showcase their talents. They have installed new features on our reserves which includes the new bird hide at Mere Sands Wood, mentioned earlier in our reserves report. The team is seeing repeat custom and has a good reputation across the region as a result of the quality of their work.



“In terms of 2022, delivery is going very well with three schools in each city benefitting from Forest School programmes each term”



Key Operational objectives

Recognised and respected for our work

The Trusts profile remains high and our media reach continues to grow. COP26 was a key time for raising the profile of both LWT and the climate emergency has seen National and Regional media coverage.

In particular, our Youth Council were featured by multiple news outlets, on social media and were present at COP26 giving a voice for nature and for LWT. Throughout the year we have seen coverage on national and regional media for a range of our work, with key themes being peatlands, nature and wellbeing and our dune restoration work.

The Trust invested in a new media monitoring system to help track our impact more effectively in the area, during the year we secured a potential reach of 3.1billion people.

Towards the end of the year, we also moved to the new Wildlife Trust branding, which included a new refreshed logo. We have been rolling out brand toolkits internally, and the consistency externally will help our unprompted recognition grow and ensure we are recognised and respected for our work.

Grow our resources

The Trust has been investing in digital fundraising methods to grow support for our cause. We have been taking a test and learn approach, monitoring and tracking the effectiveness of each campaign. Digital fundraising has been particularly important during the pandemic and our aim is to grow this area of fundraising over the next five years.

This year we invested in and trialled an external agency for our face to face fundraising on private sites, not only to grow our resources but to ensure we had the ability to use professionally trained fundraisers to give all supporters and potential supporters the best experience possible when speaking to our representatives. The first year has been extremely successful and LWT plans to reinvest in this method for the forthcoming year. We have seen a significant growth in corporate fundraising support over the past year and will continue to nurture these new relationships in addition to maximising opportunities around investment in nature-based solutions.

Our supporter events will now resume in person as we seek to nurture long term relationships with the Trust.

“Towards the end of the year, we also moved to the new Wildlife Trust branding, which included a new refreshed logo”

Fundraising to the public

Changes to our face to face fundraising

Due to loss of income from fundraising methods during COVID-19 restrictions, the Trust had to make some changes to the way face to face fundraising was delivered as it was no longer financially possible to continue with the existing model, which involved the Trust carrying overheads for staffing, materials, training and venue costs.

In April 2021, the Trust introduced a carefully vetted third party company CF Fundraising for private site fundraising.

The Trust has a supporter care charter, and publishes details of third-party fundraising carried out on our website here https://www.lancswt.org.uk/support-us/about-our-fundraising
Delivered this year, by carefully vetted and monitored fundraising professionals:

- Face to face membership recruitment on private sites (CF Fundraising)
- Telephone Fundraising – member welcome calls (QTS Fundraising)

Delivered by our skilled in-house team:

- Online membership recruitment
- Fundraising appeals
- Membership recruitment on our reserves
- In memory and in celebration donations
- Individual Fundraising
- General Donations
- Corporate Fundraising



> **The Trust had to make some changes to the way face-to-face fundraising was delivered as it was no longer financially possible to continue with the existing model**



Manchester Festival of Nature by Paul Heyes

Fundraising to the public

Responsible fundraising

The Trust is committed to open and honest fundraising at all times. We adhere strictly to the guidelines set out by the Charity Commission, the Information Commissioner's Office, the Privacy and Electronic Communications Regulations, the General Data Protection Regulations and the Fundraising Regulator. We produce staff training and guidelines, and monitor our fundraising activities. We are a proud member of the Fundraising Regulator, and we take time to listen to complaints and feedback, identifying any learnings to improve our future approach. In the past year we have:

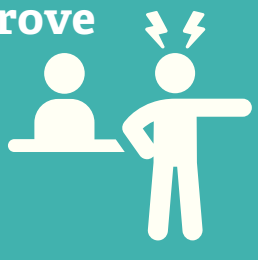
- Refreshed and refined our complaints process to better identify learnings and improve the way we handle complaints, putting our supporters at the heart of our work
- Developed and launched a new Responsible Fundraising Guide for all Trust staff
- Re-introduced mystery shopping for our face to face fundraising as activity resumed

Third-party fundraising

We work closely with our two selected partners, who support us in bringing expertise to key areas of face to face and telephone fundraising. We are in regular contact with these suppliers to monitor performance and supporter satisfaction and have the following measures in place:

- Mystery shopping for face to face recruitment
- Recorded calls and pre-agreed scripts for telephone campaigns
- Regular briefings for teams to ensure they are well informed about our work and able to direct individuals who wish to engage with the Trust through visiting reserves, volunteering and adding their voice to our campaigns
- Monthly performance monitoring to ensure we are investing to grow support for the Trust
- Pre agreed standards, regular feedback and full visibility of training and procedures

“We have refreshed and refined our complaints process to better identify learnings and improve the way we handle complaints, putting our supporters at the heart of our work”



Keeping high fundraising standards

The Trust has a number of ways we ensure high standards for our fundraising are consistently met:

Communication

- **Regular update meetings with our fundraising teams, both internal and external.**
- **Open, clear and honest communication through all our fundraising methods.**
- **A published donor care charter and published methods of fundraising.**
- **A clear complaints process, highlighting learnings to implement and improve our approach.**
- **Clear point of contact for all supporters.**
- **Impact reporting, to ensure supporters are aware of how their donations are being spent.**
- **Clear process for individuals to change contact preferences, amend or stop their support.**

Training and Guidelines

- **Public fundraiser guidelines are issued, ensuring all fundraising regulations are adhered to from solicitation statements and identification to protecting vulnerable individuals and respectful fundraising techniques.**
- **Initial training is delivered on recruiting a new fundraiser, and refreshed throughout their time with us.**
- **Formal agreements are in place between all professional fundraisers and the Trust.**
- **Guidelines around vulnerable individuals in place.**

Monitoring and assessment

- **We constantly review and listen to feedback from supporters.**
- **We agree an approach and refine a process for all new fundraising methods in advance.**
- **We carry out regular mystery audits to monitor our fundraisers.**
- **We track and review all complaints and implement any learnings.**

Complaints

Whilst we endeavour to deliver the highest standards, we always welcome feedback about our fundraising. All complaints are dealt with respectfully, tracked and logged and actions identified and implemented where we are able to introduce improvements. This year the Trust received eight individual complaints about our fundraising.

- **Four complaints related to delays in one project due to impacts from the pandemic. We learnt lessons from these, took-action to resolve the complaints and implemented learnings around communication with staff dealing with supporters directly.**
- **We also produced and launched a responsible fundraising guide to support staff in dealing with donations received directly.**
- **Three complaints were regarding new members who misunderstood that free parking was not available to them on all Trust reserves. We reviewed our messaging and resolved these complaints with the individuals by providing further explanations around the VAT implications which prevent this from being possible.**
- **One complaint was regarding the use of private sites for fundraising. We reviewed permissions for this and made further queries to confirm we had followed the correct procedures for gaining permissions.**





Brockholes Enterprises Limited

Brockholes Enterprises Limited (BELt), was established as our trading subsidiary in 2010 to run commercial activities to generate income for our charitable purposes.

Some uncertainty has prevailed this year, with ongoing COVID-19 restrictions, in particular around the hospitality industry, impacting on the way we are able to operate. Despite this, our progress in developing our commercial activities continues and can be seen in the financial performance. This has been bolstered by the ability of our commercial teams to quickly adapt to changing COVID-19 restrictions and provide a safe and welcoming environment for visitors.

Brockholes saw the introduction of a second retail unit, Peckish and a new ice cream hut. This allowed us to maximise revenue whilst enhancing the overall visitor experience, and take a more flexible approach to operations ensuring costs were controlled. BELt has been keeping a keen eye on costs with procurement agreements arranged with suppliers and new systems and processes rolled out to monitor live and react to spends across the outlets.

With wedding restrictions lifting, we are now seeing an increase in bookings and a new focus on profitability and maximising bookings during peak season has meant that we have been performing well on both bottom line income and occupancy. The conference market is reopening slowly, and we will monitor trends closely over the coming year, implementing the learning we have gained from our new wedding strategy to balance occupancy and profitability.

> **“Brockholes saw the introduction of a second retail unit, Peckish and a new ice cream hut”**



Mere Sands Wood visitor centre was opened to the public and is moving towards a profitable status. A blended service of volunteers and staff is being trialled here to enhance the visitor experience. Car park renovations have seen facilities improve, and a new car parking tariff more in line with the current market is being introduced from 1st April to ensure the site generates much needed income for the Trusts charitable purposes.

Moss Bank Park café continues to perform well, and a trial was conducted for a pay for entry model at The Hive, hindered slightly in the first half of the year by restrictions and rising COVID-19 infection rates in the area.

BELT continues to look for new revenue generating opportunities that both generate income and adds to visitor experience as well as increase our exposure in the area. At the tail end of 2021 we launched artisan markets at Brockholes which ran successfully over the Christmas period. Subsequently, the offering has been given a schedule of dates throughout the next 12 months across both Mere Sands Wood and Brockholes.

Work has also been carried out to develop a global parking pass covering Mere Sands Wood and Brockholes to encourage more repeat visits and visitors between LWT sites.

A review of the purpose of BELt was also carried out and refined by the BELT board to set out new ways of working between the Trust and BELt and ensure the commercial arm continues to compliment and facilitate to work of the Trust whilst retaining its independence and accountability.



Hoverfly by Alan Wright

BELT continues to look for new revenue generating opportunities that both generate income and adds to visitor experience

Ensure the organisation is effective and fit for purpose

Principal Risks and Uncertainties

The Trustees are responsible for ensuring that there are effective and adequate risk management and internal control systems in place to manage the strategic and operational risks the Charity has and could be exposed to. A risk register is annually updated and reviewed quarterly. The Risk and Governance Sub Committee meets quarterly and the Trust's senior management team meet regularly to discuss any principal or emerging risks and how to manage them. A summary of key risks is included

Risk	Mitigations
Potential changes to legislation leading to loss of wildlife	* Work with TWT and other Trusts to monitor, influence, campaign and lobby. Team will need to get to grips with emerging legislation and regulation, with the help of RSWT. * Monitor potential dangers around Biodiversity net gain and ensure overall net gain.
Outbreak of tree diseases, e.g. Ash dieback or Sudden Oak death	* Monitor at risk species. Follow biosecurity guidelines and Forestry Commission advice and consistent methods of surveying and decision making. Ash die back is prevalent across every LWT Nature Reserve in Lancashire with large numbers of dying trees needing attention, funding being sought to deal with the escalating problem. RSWT has given advice on public liability and the issue has been raised with local authorities with whom we have agreements.
Coronavirus - impact on cash flow, funding, people and reserves	* The impact of COVID-19 on all areas of the Trust's work has been under constant review, particularly in relation to finances, health and safety of staff, volunteers and all visitors to our sites, and the wellbeing of employees. * Many staff continue to work from home and have been consulted on hybrid working, morale and workload. Going forward changes to processes will be needed to reflect new ways of working. * Key focus on profitability of catering operations, with close monitoring of costs, new systems and processes, and focused menu offerings
Cost of Living and energy price rise – Impact on cash flow, budgets and income generation	* Tolerances built into the budget for regular review by the senior management team. * Close monitoring of costs and profit margins in catering operations. * Review of procurement strategy to simplify our supply base which will increase efficiency and reduce administration costs whilst maximising procurement opportunities and the sustainability of our supply chains.
Failure to support and recruit volunteers	* New strategy in the Business Plan to recruit a Volunteer Manager, in a leadership role to co-ordinate and drive consistency across the trust and ensure the value of volunteers is recognised. Support and guidance being sought from RSWT.
Inability to manage change, causing negative impacts internally.	* Complex far reaching organisation operating in a fluid environment. Experienced SMT supporting new CEO and Chair through a period of great change. Flexible organisation, quick to respond. * Staff starting to transition back to "normal" and this will mean a period of adjustment. Five-year business plan devised to help manage change. * Extensive training provided for line managers, renewed focus on objectives setting and managing personal development.
Insufficient capacity to deliver strategy/ all business plan objectives Excessive workloads	* Monitoring post COVID-19 strategic objectives to ensure they are realistic/reformulate if needed. SMT/Trustees must prioritise appropriately, recognising that LWT cannot necessarily do all the activities it wants. Improving the culture of sharing resources should improve efficiency, using One Drive is already helping. Working from home has helped some feel more efficient, this needs to be balanced with switching off. * Lockdown working helped breakdown silos, so important they are not re-built in the return to "normal". Smaller teams worked better, across job boundaries/shared working, but caused issues around lack of role distinction which are being addressed through job evaluations. * Real opportunity for lean management processes, to minimise duplication and make routine transactions more efficient. These have been addressed in the new five-year business plan.

SHE

Safety, Health and Environmental Performance

The Safety, Health and Environment (SHE) Committee supports the Chief Executive, Trustees, management and employees for the delivery and improvement of SHE within the Trust. A Safeguarding committee also supports the Trust, led by our Designated Safeguarding Lead, ensuring the safety of children and adults at risk

SHE Committee attendance has been reviewed, ensuring all aspects of the Trust are represented at meetings. Below is a summary of reports it reviews over the year It's been another challenging year, with variable COVID-19 restrictions in place. However, as the year progressed and the vaccination programme grew pace, COVID-19 impacts become more settled in the workplace, leading to an easing of restrictions in the last quarter of the financial year.

With management of COVID-19 stabilising, there were opportunities to develop and improve Trust's SHE management systems with revisions of Risk Assessment and Method Statements, improved guidance notes, development of our emergency procedure and the introduction of safety observations in SHE reports to highlight uncontrolled hazards before they become a near miss or incident.

Additionally, a plan to improve compliance and management was started by improving Portable Appliance Testing, Legionella risk management and starting to plan a central overview of compliance status across Trust buildings.

Late in 2021-22, a volunteer was taken on board to support the development and review of guidance notes and general SHE administration. Another volunteer was recruited in November to support and help develop improvements in data calculation, recording and collection.

A Carbon Reduction Strategy was created and approved with reduction actions. Actions completed for cycling to work support. Work is ongoing into a livestock report and a feasibility study into vehicle charging infrastructure at Brockholes.

Additionally, the second carbon footprint assessment at the Trust was completed in January 2022 showing a significant reduction in emissions (30% reduction despite additional emission sources included for 2021-22). The reduction in carbon emissions were found to be a direct result of the COVID-19 pandemic impacts.

Reporting period	Total emissions T CO_2e	Comments
2019-20	653.36	First iteration unaffected by COVID-19
2020-21	456.91	Affected by COVID-19 with three additional emissions sources (waste materials, homeworking and well-to-tank) added to the calculations.



Total reports 178

Incidents 44

Safety observations 28

Reporting of injuries, diseases & dangerous occurences regualtions 7

Accidents 57

Near misses 49

Lost time injuries 16 days

Formal investigations 14



FINANCIAL REVIEW

The year ended 31 March 2022 has been a year where the Trust picked up activity on a number of fronts following the COVID-19 impact. Our unrestricted net expenditure during the year was £134,000 after investing in staff and new activities.

Our cash balances have decreased by £727,000 to £1,560,000. Despite the investment in the year and expenditure on core activities we continue to maintain a healthy financial platform from which to move forward in a time of reducing funding opportunities and economic pressures.

Financial activities

Overall financial activity showed an improvement in turnover on the prior year with income of £8m compared to £6m in 2021. However, there was a similar increase in expenditure in the year resulting in the small deficits in unrestricted and restricted income.

The operational financial performance of BELt has improved in the year delivering a profit for the Trust of £114,000 (2021: £33,000) on increased turnover.

Statement of financial position

There was only a small amount of fixed asset investment during the year. Overall investment amounted to £508,000 including the heritage asset purchase of Rindle Moss (£335,000), the start of the development of a new visitor centre (£104,000) and various pieces of smaller equipment (£69,000). The overall value of fixed assets increased by £111,000 with depreciation and amortisation on the existing assets of £565,000.

Our Investments rose by £168,000 following the donation of an investment portfolio for the management of Scutchers Acres.

The level of debtors has increased in the year, reflecting increased activity again. Trade creditors have also shown an increase, related in part to timing as well as the increased activity.

Cash flow

Cash balances have decreased by £727,000 in the year to £1,560,000.



Overall financial activity showed an improvement in turnover on the prior year

Investment policy

The Trustees have an investment policy in place that allows them to employ a specialist investment management company to manage the Trust's investment funds. This company is charged with investing the funds in a portfolio of socially responsible collective investments that maximises return from the charity's investments with a moderate level of risk. The performance of the fund is reviewed on a regular basis and in the event of under-performance, the Trustees would consider placing the investment elsewhere.

The Trust's investments include an endowment fund which was established to provide income to support the maintenance of Freemans Pool, a parcel of land near Heysham and a restricted fund established in the year for the management of Scutchers Acres.

Financial reserves

The Trust's financial reserves are made up of permanent endowment funds of £648,000 (2021: £644,000), and a variety of restricted and unrestricted funds. Total funds as at the 31st March 2022 were £12.7m (2021: £12.8m).

Restricted funds

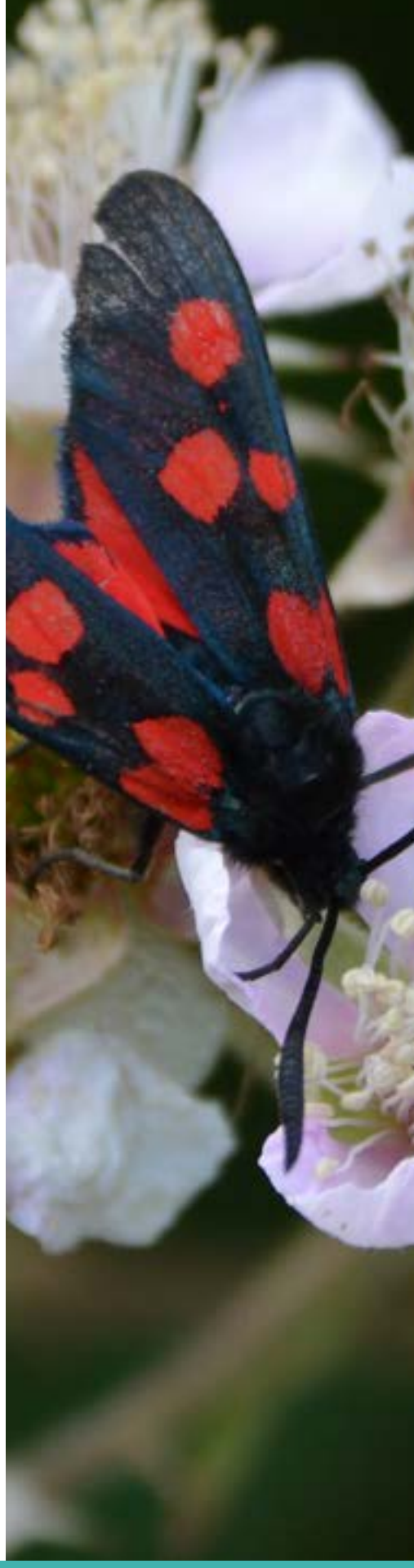
The Trust has a number of restricted funds where the donor restricts the purpose for which the funds can be used. As at 31st March 2022 restricted funds were £10.6m (2021: £10.9m) including fixed assets of £9.3m. Further details of these funds and the purposes for which they are intended are provided in note 21.

Unrestricted funds

The remainder of the Trust's funds is held in a general unrestricted fund, which as at 31st March 2022 was £2.0m (2021: £1.3m).

Reserves policy

The Trust has established a financial reserves policy to cover for unexpected reductions in short-term income. Under the policy the Trust aims to hold sufficient unrestricted reserves in sufficiently liquid form (i.e. as net current assets) to enable it to cover three months of core operating expenditure (excluding depreciation). Core operating expenditure excludes expenditure funded by restricted or endowment funds. Based on the budget for the coming year the Trust has calculated that the level of reserves required under this policy to be approximately £828,000. At 31st March 2022 the Trust had £770,000 (2021: 821,000) of unrestricted net current assets, which is a cover ratio of 0.93, the equivalent of 2.8 months core operating expenditure. Work to bring the ratio back to at least three months cover is already underway.



We continue to maintain a healthy financial platform from which to move forward



FINANCIAL REVIEW

Remuneration

The Trust is committed to ensuring that we pay our staff fairly and in a way that ensures we attract and retain the right skills to have the greatest impact in delivering our charitable objectives. The Human Resources Manager undertakes comparisons with other public sector and charitable organisations, particularly other Wildlife Trusts, to benchmark salaries in combination with an internal benchmarking system.

The overall objective of the policy is to ensure that staff are provided with appropriate incentives to encourage performance and, in a fair and responsible manner, be rewarded for their individual contributions to the success of the Trust.

Structure, Governance and Management

The Charity is governed by the Articles and Memorandum of Association for the incorporated company which instructs the Trustees to act in a way to promote the objects of the Charity for public benefit.

The Trustees hold ultimate responsibility and authority for the charity and work collectively as "Council/Board" in the governance of the charity. Council consists of up to 30 Trustees. Trustees are elected at the Annual General Meeting in accordance with the Memorandum and Articles of Association. Trustees can also be co-opted by Council and serve until the next Annual General Meeting and then stand for election.

Trustees work collectively as "Council/Board" in the governance of the charity

The Trustees, are Trustees of the Charity (according to charity regulations) and serve as the directors of the Company for the purpose of the Companies Act and are the officers of the Company. The Trustees are responsible for all policymaking, budgetary decisions and strategic leadership. The Chief Executive Officer, appointed by Trustees, manages the day-to-day operations of the Trust, including management of staff.

A new scheme of delegation was approved by Council in September and a review of Council meetings has been conducted. In addition to Council meetings, the Charity has established the following advisory groups and committees:

- Finance Sub Committee
- Human Resources Sub Committee
- Risk & Governance Sub Committee
- Safety, Health and Environment Committee
- Conservation Sub Committee
- Succession/Nomination Sub Committee

Other sub groups/task and finish groups are commissioned as required by the Trustees.



A new scheme of delegation was approved by Council



Chris Davies



Ted Jackson



Prof Phlip James

REFERENCE AND ADMINISTRATIVE DETAILS

The Lancashire Wildlife Trust Limited is a company limited by guarantee and a registered Charity. Registered with the Charity Commission in England and Wales with the number 229325. Registered office: The Barn, Berkeley Drive, Bamber Bridge, Preston, PR5 6BY. The Group includes The Lancashire Wildlife Trust's subsidiary company Brockholes Enterprises Limited.

The Trustees of the charity, who are also Members of the Board ("Council"), who have held office in the year and to the date of this report were:

Mr S P Garland - Chair (retired 9th October 2021)
Mr J B Jackson - Chair (from 9th October 2021)
Ms. H A Ryan - Vice-Chair
Mr Nick Williams - Hon. Treasurer (elected at AGM 9th October 2021)
Mr A D J Royce - Hon Secretary (resigned 9th October 2021)
Mr S Niven (retired 9th October 2021)
Mr R Wade
Mr J M Wells
Mr A J M Berry
His Honour Judge J R Duggan
Professor Philip James
Ms Gemma Grady
Ms Deborah Shackleton CBE
Mr Satyen Sinha
Ms Joan Hunter
Mr John Loder
Mr Iqbal Hasan

President - Mr C G Davies
Vice President - Mr E E Jackson MBE
Chief Executive - Dr Tom Burditt

Company Registered Number 00731548 **Entrust Registered Number 025077**
Bankers - Virgin Money (formerly Yorkshire Bank), 44 Fishergate, Preston, PR1 8BH
Investment Advisors - Brooks MacDonald Group plc, No 1 Marsden Street, Manchester, M2 1HW
Auditors - MHA Moore and Smalley, Richard House, 9 Winckley Square, Preston, PR1 3HP



Gemma Wren



John Loder



Iqbal Hasan



Gemma Grady



Andrew Berry



Prof Sheila Pankhurst



Ross Duggan



Satyen Sinha



Ron Wade



Joan Hunter

Method of election of Trustees

Trustees have a recruitment and retirement policy, in line with the policy, two Trustees retired in October and a co-opted Trustee was elected. The policy has helped Council to increase skills and diversity. All Trustees must now stand for re-election every three years and have limited terms in office as Trustees, serving a maximum of nine years except in extenuating circumstances that best serve the interests of the Trust.

The Chair has conducted a review of Trustee skills this year which will feed into future training and development. Trustees have access to a Trustee Team site with additional information on the Trust and easy access to Charity Commission guidance.

Related parties

The Charity is a member of the Wildlife Trusts Partnership (registered as the Royal Society of Wildlife Trusts, registered charity number 207238), which acts as an umbrella body carrying out lobbying and public relations on behalf of all 47 Wildlife Trusts across the country. Partners have the use of the Wildlife Trusts' logo and benefit from the resources, best practice and speciality experience of other member trusts. Membership gives the Charity a national voice and profile, as well as respectability by association for those unfamiliar with our particular work.

The Charity is a member of Lancashire Environmental Fund Limited ("LEF") with the power to appoint one Trustee to the Board. Full details of transactions with LEF are given in note 20to the financial statements.

The Charity is a member of Greater Manchester Environment Trust ("GMET") with the power to appoint one Trustee to the Board. Full details of transactions with GMET are given in note 20 to the financial statements.

New five-year Business Plan

To ensure our work continues to be effective and focused, a new five-year business plan has been created through a collaborative process involving the Lancashire Wildlife Trust's trustees, senior management team (SMT) and middle management (MM).

The process started by discussing how aligned we were already to the three emerging national strategic goals produced by The Wildlife Trusts national federation (TWT).

A survey of all staff in June 2021 looked at the last business plan, the new TWT strategic goals, and the areas of priority locally for our new plan. Following this, five business planning workstreams were launched (nature recovery, nature reserves, people taking-action for nature, nature-based solutions, and finance/support services). Each one of these conducted a "situational analysis" to ascertain how far we were from delivering the new TWT strategic goals and our other priorities, before thinking through the transformative actions and investments that would be required to take us forward.

Our new plan includes many quantitative and qualitative targets so that performance against it can be measured and reviewed. Additional performance indicators will be developed during the coming year and incorporated into the next revision. Our annual accounts will report against these targets next year. The Business Plan will be reviewed and revised annually as actions are completed and as new risks and opportunities emerge so that we build our effectiveness and remain fit for purpose.



Julian Jackson



John Wells



Hazel Ryan



Deborah Shackleton



NIck Williams

> **"The Chair has conducted a review of Trustee skills this year which will feed into future training and development"**



Strategic goal

Nature is in recovery with abundant, diverse wildlife and natural processes creating wilder land and seascapes where people and nature thrive

Ambition by 2030

30 per cent of land and sea is in recovery

Strategic goal

People are better connected to nature in their lives and more are taking purposeful action for wildlife

Ambition by 2030

One in four people are taking action for nature

Strategic goal

Lancashire Widlife Trust has the financial and human resources, systems and skills that it needs to improve our impact for nature's recovery

Ambition by 2030

LWT will be bigger, better and more joined up

Future Outlook

The new five-year Business Plan, lays out our priorities and investments for the coming years as we seek to deliver against our revised strategic objectives. Future annual accounts and reports will report against the objectives and actions in the plan:

To deliver these goals we have coalesced our most successful and ground-breaking project work into long-term core delivery programmes (for instance, in areas such as urban wildlife, nature and wellbeing, and peatlands).

We have also identified a number of key transformations that we need to make; and these have driven our investments in terms of staff time, new roles, focussing the spending of our unrestricted reserves and our priorities for external fundraising.

We will continue to develop commercial activity on a number of our sites, through our trading subsidiary Brockholes Enterprises Limited, as a crucial way of raising core and unrestricted funds that can help us develop future projects and match funding for funding applications.

One of our most fundamental transformations is embracing the "Team Wilder" approach which has been piloted and developed by a number of other Trusts, and has proved both successful and popular.

This involves a slightly different way of working for Wildlife Trusts towards engaging, inspiring and facilitating others to take-action for wildlife – harnessing the power of others and their own passions for protecting the natural world, either for its own sake, or for the other benefits that places rich in nature can create for society.

It means us making a step change in inspiring, influencing and delivering through others – from farmers and councils to community groups and schools.

"One of our most fundamental transformations is embracing the "Team Wilder" approach which has been piloted and developed by a number of other Trusts, and has proved both successful and popular"

We will play a full part in delivering the Local Nature Recovery Strategy (LNRS) for Greater Manchester, and supporting the emerging LNRSs for Lancashire and Liverpool City Region as the evidence base to inform and focus our work, such as the best places to work with others to develop landscape scale nature recovery visions and focus areas. One good example of this is investing in the capacity of the Lancashire Peat Partnership, meaning we can continue to expand our peatland restoration programme in the lowlands of Lancashire and Greater Manchester, and play a more prominent role in our uplands of Bowland, Pendle, Rossendale and West/South Pennines, scaling up the amount of peatland restoration taking place for people, wildlife and climate, and engaging local communities to help and support this work. Some of our most exciting species reintroductions are peatland species, such as the bog bush cricket and white faced darter.

We will continue to take advantage of funding that promotes natural solutions to the challenges facing society today: like saltmarsh and sand dune restoration to help coastal communities facing coastal flooding and sea level rise. Especially at Fylde Sand dunes and with others involved in the EcoCobs (Ecological Coastal Buffer Strips) project. We will also look at natural solutions to address: flood management inland, carbon sequestration, biodiversity net gain, wastewater polishing and community greenspace that enables health and wellbeing.

Our educational programmes remain a core priority, especially our forest school delivery, training and outdoor classrooms at an expanded number of locations. We will also invest in improving the condition and management infrastructure at our nature reserves as well as the visitor infrastructure, signage and accessibility on our main reserves. Internally we will continue to work at converting our 2030 ambition for net zero into a workable action plan; develop a cyclical maintenance regime of our buildings and services, conduct a review of our business systems (including project management) and internal communications; invest in training and development for staff and support for volunteers; and ensure closer working between different teams where there is thematic or geographical overlap.

Overall, we will be focused on working towards our ambitions for 2030 with 30% of land and sea in recovery, 1 in 4 people taking-action for nature and a Trust that is bigger, better and more collaborative both internally and externally.



Tom Burditt
Chief Executive



Tom Burditt
Chief Executive

> **We will be focused on working towards our ambitions for 2030 with 30% of land and sea in recovery, 1 in 4 people taking-action for nature**



Statement of the Board's responsibilities

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

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 the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 in the Charities SORP 2015 (FRS 102);**
- **Make judgements and estimates that are reasonable and prudent;**
- **State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;**
- **Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.**

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

The members of Board who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each of the members of Board have confirmed that they have taken all steps that they ought to have taken as members of the Board in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

The Report of the Trustees, which includes the Strategic Report on pages 7 to 34, were approved by the Board on 14th July 2022 and signed on their behalf:



Julian Jackson, Chairman

It seems to me that the natural world is the greatest source of excitement; the greatest source of visual beauty; the greatest source of intellectual interest. It is the greatest source of so much in life that makes life worth living, **David Attenborough**



We have a finite environment—the planet. Anyone who thinks that you can have infinite growth in a finite environment is either a madman or an economist

David Attenborough



INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report to the Members and Trustees of The Lancashire Wildlife Trust Limited

We have audited the financial statements of The Lancashire Wildlife Trust Limited (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheets, Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and 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 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 and the Charities Act 2011.**

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 and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 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 report of the trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within report of the trustees. 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.

Opinions 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 (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and**
- **The strategic report and the directors' 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 group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

- **We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:**
- **Adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or**
- **The parent charitable company's financial statements are not in agreement with the accounting records and returns; or**
- **Certain disclosures of directors' 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 set out on page 18, 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 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

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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:

- **Enquiries with management about any known or suspected instances of non-compliance with laws and regulations and fraud;**
- **Challenging assumptions and judgements made by management in their significant accounting estimates, in particular in relation to provisions and future performance in light of the impact of COVID-19;**
- **Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness; and**
- **Reviewing board minutes and resolutions**

Because of the field in which the client operates we identified that employment law, health and safety legislation, environmental legislation and compliance with the UK Companies Act are the areas most likely to have a material impact on 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 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.
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 communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 and to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008.

Our audit work has been undertaken so that we might state to the charitable company's members and its Trustees 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 the charitable company's members as a body and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nicola Mason

Nicola Mason (Senior Statutory Auditor)
for and on behalf of MHA Moore and Smalley
Chartered Accountants
Statutory Auditor

Richard House
9 Winckley Square
Preston
PR1 3HP

Date: 22 July 2022



Broad-bodied chaser
by Ken Hayes

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31st MARCH 2022

	Notes	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2022 £'000	Total 2021 £'000
Income						
Donations and legacies	2	1,335	416	-	1,751	1,473
Charitable activities	3	871	4,201	-	5,072	3,330
Other trading activities	4	1,160	18	-	1,178	688
Investment income	5	8	-	3	11	24
Other income	6	5	2	-	7	528
Total income		3,379	4,637	3	8,019	6,043
Expenditure						
Raising funds	7	(2,119)	(12)	(1)	(2,132)	(1,145)
Charitable activities	7	(1,272)	(4,653)	(5)	(5,930)	(4,248)
Other expenditure	7	(42)	-	-	(42)	(43)
Total expenditure		(3,433)	(4,665)	(6)	(8,104)	(5,436)
Net (outgoing) / incoming resources before other recognised gains and losses		(54)	(28)	(3)	(85)	607
Gains/ (losses) on investments		7	4	7	18	5
Net (expenditure)/ income		(47)	(24)	4	(67)	612
Transfers between funds		218	(218)	-	-	-
Net movement in funds		171	(242)	4	(67)	612
Reconciliation of funds						
Total funds brought forward		1,311	10,883	644	12,838	12,226
Total funds carried forward		1,482	10,641	648	12,771	12,838

The statement of financial activities contains all gains and losses for the year and all activities relate to continuing operations. The (loss) / profit for the purposes of the Companies Act 2006 is the net (outgoing) / incoming resources before gains / (losses) on investments.

The accompanying accounting policies and notes on pages 30 to 45 form an integral part of these financial statements.

CONSOLIDATED AND CHARITY STATEMENTS OF FINANCIAL POSITION AS AT 31st MARCH 2022

	Notes	Group		Charity	
		2022 £'000	2021 £'000	2022 £'000	2021 £'000
Fixed assets:					
Intangible fixed assets	11	43	50	37	42
Tangible fixed assets	12	6,468	6,853	6,438	6,824
Heritage assets	13	3,468	3,133	3,468	3,133
Investments	14	627	459	627	459
Total fixed assets		10,606	10,495	10,570	10,458
Current assets:					
Stock	15	20	16	-	-
Debtors	16	1,778	949	1,738	904
Cash at bank and in hand		1,560	2,287	1,229	2,268
Total current assets		3,358	3,252	2,967	3,172
Liabilities					
Creditors: falling due within one year	17	(1,193)	(909)	(996)	(871)
Net current assets		2,165	2,343	1,971	2,301
Total assets less current liabilities		12,771	12,838	12,541	12,759
Creditors: falling due after one year		-	-	-	-
Total net assets		12,771	12,838	12,541	12,759
The funds of the charity:					
Endowment funds	21	648	644	648	644
Restricted funds	21	10,641	10,883	10,641	10,883
Unrestricted funds	21	1,482	1,311	1,252	1,232
		12,771	12,838	12,541	12,759

The accompanying accounting policies and notes on pages 30 to 45 form an integral part of these financial statements. The financial statements were approved by the Trustees on 14th July 2022 and signed on their behalf by:





Julian Jackson- Chair
Nick Williams- Treasurer

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH 2022

	Notes	2022 £'000	2021 £'000
Cash flows from operating activities:			
Net cash (outflow) / inflow from operating activities	22	(69)	1,619
Cash flows from investing activities:			
Dividends, interest and rent from investments		-	5
Purchase of tangible fixed assets		(173)	(53)
Purchase of heritage assets		(335)	-
Additions to investments		(150)	(246)
Net cash used in investing activities		(658)	(294)
Cash flows from financing activities			
Net cash used in financing activities		-	-
Change in cash and cash equivalents in the reporting period		(727)	1,325
Cash and cash equivalents at the beginning of the reporting period		2,287	962
Cash and cash equivalents at the end of the reporting period	22	1,560	2,287

The accompanying accounting policies and notes on pages 30 to 45 form an integral part of these financial statements.



Our work engaging people in wildlife gardening was built on a desire from people to take-action locally, mainly as a result of an increased awareness of what can be found on everyone's doorstep

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with the Companies Act 2006.
The financial statements have been prepared in accordance with 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 October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Trustees have considered the appropriateness of the going concern assumption and believe it is appropriate to prepare the financial statements on this basis due to the Trust's level of reserves and agreed funding. At the time of approving the financial statements, the Trustees deemed the Trust to have sufficient resources to continue to operate for a period of at least twelve months and there are no material uncertainties regarding the Trust's financial position. The financial statements have therefore been prepared on a going concern basis. Further information on the impact of COVID-19 on the Trust's operations is provided in the Report of the Trustees.

Lancashire Wildlife Trust meets the definition of a public benefit entity under FRS 102.
All income resources and resources expended derive from continuing activities. The statement of financial activities includes all gains and losses recognised in the year. The (loss) / profit for Companies House purposes comprising the net income for the year before gains and losses on investments was (£172,000) (2021: £607,000).

1.2 Consolidated financial statements

The Statement of Financial Activities (SOFA) and Statement of Financial Position consolidate the financial statements of the charity and its wholly owned subsidiary undertaking, Brockholes Enterprises Limited on a line by line basis.

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate statement of financial activities has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

1.3 Company status

The Trust is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Trust being wound up, the liability in respect of the guarantee is limited to £1 per member of the Trust.



1.4 Funds held by the charity

Endowment funds
Endowment funds are capital funds which the Charity is legally prevented from spending and must retain intact as part of the Charity's capital.

The permanent endowment fund is represented by the nature reserves of the Charity and the expendable endowment fund is represented by the Barn Resource Centre, and land at Freeman's Pool.

Restricted funds
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

Unrestricted funds
General funds are those held where there are no restrictions and which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

The Trustees occasionally vote to designate unrestricted funds for specific projects or programmes of work, thereby reclassifying them as designated funds.

1.5 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Restricted income is included in the restricted statement of financial activities when receivable.

Membership subscriptions are accounted for on a cash received basis.

Donations are recognised as income when the donation is made.

Each legacy and bequest entitlement is recognised as an incoming resource once a reasonably reliable estimate of its value can be made and when it is reasonably certain of the ultimate receipt. Where the Trust is left part of the residue of the estate, recognition is normally the date when payment or a letter of notification from the solicitor advising of the likely amount is received.

Grants income is recognised in the statement of financial activities in the period to which it relates. Where a grant is restricted by the funder for use in a future period, its recognition is deferred until the charity becomes entitled to the resource. Grants in respect of specific projects are credited to a restricted fund against which relevant expenditure is charged.

Contractual income is recognised in incoming resources in the statement of financial activities to the extent that the charity has provided the related goods and/or services. Where such income is received in advance then the income is deferred until the charity becomes entitled to the resource. Payments generated from an invoice are treated as contract income and are recognised in the year they are earned rather than received.

Investment income and gains and losses on disposals are allocated on the basis of whether the funds invested are for restricted use or for general unrestricted purposes.



1. ACCOUNTING POLICIES (continued)

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

1.6 Resources expended

Resources used are accounted for on an accruals basis, inclusive of any irrecoverable VAT. Resources used are apportioned on the basis of whether the incoming resources were for restricted purposes or for general unrestricted purposes. Expenditure is reported gross of related income.

Cost of generating funds comprises the costs associated with attracting voluntary income and the costs of other income generation.

Charitable expenditure comprises direct expenditure including direct staff costs attributable to the charity's activities. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources as detailed below.

Governance costs include those costs incurred in the governance of the charity's assets and are associated with constitutional and statutory requirements.
Support costs include the central functions and have been allocated to activity cost categories on the basis of staff numbers. All support costs have been treated as unrestricted expenditure as they relate to the overall running of the charity.

1.7 Intangible fixed assets

Intangible assets comprise the cost of computer systems. Intangible fixed assets are amortised over ten years.

1.8 Tangible fixed assets and depreciation

All assets costing more than £2,000 are capitalised at cost. Depreciation is not provided on freehold and long leasehold land or land acquired by the Trust for nature reserves. Long leasehold is considered to have a useful life of more than fifty years.

Depreciation is provided on all tangible fixed assets, other than land and nature reserves, at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Land and buildings	-	4% to 20%	straight line
Motor Vehicles	-	33?%	straight line
Furniture, fittings and equipment	-	20%	straight line

Donated assets, other than nature reserves, are included at fair value at the date of acquisition.



1.9 Heritage assets

The charity's objects include the conservation of nature for the purpose of study and research and to educate the public in the understanding and appreciation of nature, the awareness of its value and the need for its conservation. As such the charity owns and maintains a number of nature reserves that fall into the definition of heritage assets as they cannot be readily resold and so in the normal operations of the Trust are not available for other use. The Trustees consider that owing to the incomparable nature of these reserves, conventional valuation approaches lack sufficient reliability and that, even if valuations could be obtained, the costs would be onerous compared with the additional benefits derived by the Trust and users of the accounts. The figures in the accounts represent the cost or valuation of the asset on acquisition where available, or where this is not available are included at the historic book cost.
The costs of maintaining the heritage assets are expensed through the statement of financial activities as incurred, as part of the Trust's charitable activities.

1.10 Investments

Quoted investments held in the nature of fixed assets are stated at market value. Gains and losses on disposal and revaluation are credited or charged to the statement of financial activities in the year in which they arise.

1.11 Stocks

Retail stock is valued at the lower of cost and net realisable value after making due allowance for any obsolete items.
1.12 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities as incurred.

1.13 Pension costs

The charity operates a defined contribution pension scheme for the benefit of eligible employees. The assets of the scheme are held separately from those of the Trust, being invested with insurance companies. Contributions are charged to the statement of financial activities in the year to which they relate.

1.14 Financial instruments

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

1.15 Critical accounting estimates and areas of judgement

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will be, by definition, seldom equal to the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities within the next financial year are discussed below:

Useful economic life of tangible fixed assets

The useful economic life of tangible fixed assets is judged at the point of purchase. As standard, a useful economic life of five to twenty-five years is set for land and buildings, three years for motor vehicles and five years for furniture, fittings and equipment. There are no critical areas of judgement.



2. DONATIONS AND LEGACIES

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	**Total 2022 £'000**	Total 2021 £'000
Membership	1,096	-	-	**1,096**	982
Donations	148	416	-	**564**	454
Legacies	87	-	-	**87**	31
Donated goods and services	-	-	-	**-**	3
Other	4	-	-	**4**	3
Total donations and legacies	1,335	416	-	**1,751**	1,473

In 2020-21 donations and legacies of £1,473,000 comprised £1,125,000 unrestricted and £348,000 restricted funds

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	**Total 2022 £'000**	Total 2021 £'000
Grants	199	3,858	-	**4,057**	2,721
Primary purpose trading	672	343	-	**1,015**	609
Total income from charitable activities	871	4,201	-	**5,072**	3,330

In 2020-21 income from charitable activities of £3,330,000 comprised £602,000 unrestricted and £2,728,000 restricted funds

The following grants are included in the restricted funds in the consolidated of financial activities and as a funding requirement are highlighted below:

Nature recovery

- **National Lottery Heritage Fund – Carbon Landscape Capture - £132,000**
- **National Lottery Heritage Fund – Lunt Meadows - £84,000**
- **Nature for Climate Peatland Grant Scheme - £155,600**
- **DEFRA Nature for Climate Scheme - £96,000**
- **Esmee Fairburn Foundation – Lancashire Peat Partnership - £70,000**
- **Esmee Fairburn Foundation – Lancashire Peatland Initiative - £70,000**
- **Green Recovery Challenge Fund – Manchester Mosslands - £155,000**
- **Green Recovery Challenge Fund – Cutacre Nature Reserve - £20,000**
- **Green Recovery Challenge Fund – Greater Manchester Wetlands - £28,000**

People engagement

- **Esmee Fairbairn Foundation – My Wild City - £54,000**
- **National Lottery Heritage Fund – My Place - £87,000**
- **Green Recovery Challenge Fund – Fenscape - £79,000**
- **Green Recovery Challenge Fund – Kingfisher Trail - £131,000**
- **Green Recovery Challenge Fund – Philips Park - £86,000**
- **National Heritage Green Recovery Challenge Fund – My Place - £103,000**
- **Green Recovery Challenge Fund – River Douglas Challenge - £23,000**



Kingfisher by Peter Hunter

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	**Total 2022 £'000**	Total 2021 £'000
Events and car parking	1,131	-	-	**1,131**	621
Visitor centres	5	1	-	**6**	4
Rent and room hire	23	16	-	**39**	12
Other	1	1	-	**2**	51
Total income from other trading activities	1,160	18	-	**1,178**	688

In 2020-21 income from other trading activities of £688,000 comprised £683,000 unrestricted and £5,000 restricted funds.

5. INVESTMENT INCOME

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	**Total 2022 £'000**	Total 2021 £'000
Bank interest	5	-	-	**5**	24
Dividends	3	-	3	**6**	-
Total investment income	8	-	3	**11**	24

In 2020-21 all investment income was unrestricted.

6. OTHER INCOME

Other Income of £7,000 (2021: £528,000) represents furlough claims made through the Government Coronavirus Job Protection Scheme in the year.

7. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Direct staff costs £'000	Other direct costs £'000	Support costs (note 8) £'000	**Total 2022 £'000**	Total 2021 £'000
Cost of raising funds					
Visitor centres	415	742	50	**1,207**	609
Membership recruitment	-	387	28	**415**	81
Marketing and advertising	315	144	28	**487**	406
Other	22	1	-	**23**	49
Total cost of raising funds	752	1,274	106	**2,132**	1,145
Cost of charitable activities					
Nature recovery	1,141	1,960	142	**3,243**	1,472
People engagement	1,207	1,141	142	**2,490**	1,777
Maintenance and contracts	108	25	64	**197**	999
Total cost of charitable activities	2,456	3,126	348	**5,930**	4,248
Cost of other expenditure					
RSWT levy	-	42	-	**42**	43
Total cost of other expenditure	-	42	-	**42**	43
Total resources expended	3,208	4,442	454	**8,104**	5,436

In 2020-21 total direct staff costs were £2,723,000, total other direct costs were £2,217,000 and total support costs were £496,000.



7. ANALYSIS OF TOTAL RESOURCES EXPENDED (continued)

Total resources expended are stated after charging:

	2022 £'000	2021 £'000
Amortisation of intangible assets	7	6
Depreciation of tangible fixed assets owned	558	588
Auditor's remuneration		
Audit fees (including irrecoverable VAT)	15	11
Taxation services	1	1
Operating lease rentals		
Land and buildings	3	3
Office equipment	3	3

No Trustees were remunerated for their role as Trustees during the year. Trustees were reimbursed for reasonable and necessary expenses incurred in the performance of their duties, with total expenses of £Nil (2021: £Nil).

8. ALLOCATION OF SUPPORT COSTS

	Raising funds £'000	Nature recovery £'000	People engagement £'000	Maintenance and commercial £'000	Total 2022 £'000	Total 2021 £'000	Basis
Finance	25	57	57	24	163	133	(1)
Human resources	29	24	24	12	89	78	(2)
Management	25	20	20	10	75	116	(2)
Governance	12	10	10	5	37	21	(2)
Premises	7	17	17	7	48	102	(1)
IT	4	11	11	4	30	44	(1)
Health and Safety	4	3	3	2	12	-	(2)
Total	106	142	142	64	454	496	

(1) Estimated % of charity only activities
(2) Estimated % of total group activities

9. EMPLOYEES

Total staff costs	2022 £'000	2021 £'000
Salaries and wages	3,435	2,785
Redundancy payments	-	14
Social security costs	273	225
Other pension costs	129	114
Total staff costs	3,837	3,138

Average number of employees (and full time equivalents analysed by activity for the year ended 31 March 2022	2022 Total No	2022 FTE No	2021 Total No	2021 FTE No
Nature recovery	53	46	40	35
People engagement	53	49	44	40
Maintenance and contracts	7	7	6	6
Fundraising	14	14	13	12
Commercial	17	15	16	14
Management and administration	19	17	18	16
Total staff	163	148	137	123

In addition to the above there were an average of 22 employees (2021: 19 employees) on zero-hours contracts.

The number of employees whose emoluments (including taxable benefits in kind but excluding employer pension costs) exceeded £60,000, was as follows:	2022 £'000	2021 £'000
£60,000 to £69,000	1	1
Total over £60,000	1	1

In addition to the above there were an average of 22 employees (2021: 19 employees) on zero-hours contracts.

In addition to our employees the Trust relies on volunteers to help in all aspects of our work, particularly conservation work, administration and fundraising.

Emoluments paid to the highest paid employee, the Chief Executive, were £66,000 (2021: the previous Chief Executive £64,000). Payments made by the Trust during the year into the defined contribution pension scheme on behalf of the Chief Executive amounted to £13,000 (2021: the previous Chief Executive £24,000). During 2021-22 employee salary and benefits of the key management personnel of the Trust totalled £547,000 (2021: 518,000).

Trustee roles are voluntary and received £Nil remuneration (2021: £Nil).

10. PENSION ARRANGEMENTS

The Trust operates a group personal pension scheme for its employees. The assets of the scheme are held separately from those of the charity. In addition, the Trust partakes in the "auto-enrolment" pension scheme for staff not members of the company scheme. The annual contributions payable are charged to the statement of financial activities in the year incurred.

Historically the Trust has an obligation for one ex-member of staff who is part of the Wildlife Trust's multi-employer defined pension scheme. The underlying assets and liabilities of the scheme cannot be identified on a reasonable and consistent basis and the scheme is accounted for as a defined contribution scheme. Based on the last valuation at 1 April 2019, the Trust's share of the scheme deficit amounted to £6,000 (2021: £8,000) and provision has been made in the accounts for this amount which is included in creditors. At 31 March 2022, there is a possibility that the Trust's liability is more than £6,000 but the amount of the additional contingent liability cannot be quantified at present; however, it is not believed to be material.

11. INTANGIBLE FIXED ASSETS

	Group		Charity	
	Computer systems £'000	Total £'000	Computer systems £'000	Total £'000
Cost:				
At 1 April 2021	68	68	54	54
At 31 March 2022	**68**	**68**	**54**	**54**
Amortisation:				
At 1 April 2021	(18)	(18)	(12)	(12)
Charge for the year	(7)	(7)	(5)	(5)
At 31 March 2022	**(25)**	**(25)**	**(17)**	**(17)**
Net book value:				
At 31 March 2022	**43**	**43**	**37**	**37**
At 31 March 2021	50	50	42	42

12. TANGIBLE FIXED ASSETS (excluding Heritage Assets)

Group	Freehold buildings £'000	Leasehold buildings £'000	Motor vehicles £'000	Fixtures, fittings and equipment £'000	Total £'000
Cost:					
At 1 April 2021	10,886	720	329	1,358	13,293
Additions	-	104	-	69	173
Disposals	-	-	-	(1)	(1)
At 31 March 2022	**10,886**	**824**	**329**	**1,426**	**13,465**
Depreciation:					
At 1 April 2021	(4,458)	(511)	(268)	(1,203)	(6,440)
Charge for the year	(442)	(29)	(34)	(53)	(558)
Disposals	-	-	-	1	1
At 31 March 2022	**(4,900)**	**(540)**	**(302)**	**(1,255)**	**(6,997)**
Net book value:					
At 31 March 2022	**5,986**	**284**	**27**	**171**	**6,468**
At 31 March 2021	6,428	209	61	155	6,853

Charity	Freehold buildings £'000	Leasehold buildings £'000	Motor vehicles £'000	Fixtures, fittings and equipment £'000	Total £'000
Cost:					
At 1 April 2021	10,886	720	329	1,182	13,117
Additions	-	104	-	51	155
Disposals	-	-	-	-	-
At 31 March 2022	**10,886**	**824**	**329**	**1,233**	**13,272**
Depreciation:					
At 1 April 2021	(4,458)	(511)	(268)	(1,056)	(6,293)
Charge for the year	(442)	(29)	(34)	(36)	(541)
Disposals	-	-	-	-	-
At 31 March 2022	**(4,900)**	**(540)**	**(302)**	**(1,092)**	**(6,834)**
Net book value:					
At 31 March 2022	**5,986**	**284**	**27**	**141**	**6,438**
At 31 March 2021	6,428	209	61	126	6,825

13. HERITAGE ASSETS

Group and Charity	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2022 £'000	Total 2021 £'000
Cost:					
At 1 April 2021	345	2,576	212	3,133	3,133
Additions	-	335	-	335	-
Disposals	-	-	-	-	-
At 31 March 2022	345	2,911	212	3,468	3,133

A five-year summary of heritage asset transactions is as follows:

Group and Charity	2022 £'000	2021 £'000	2020 £'000	2019 £'000	2018 £'000
Cost brought forward	3,133	3,133	2,778	2,778	2,778
Purchases in year	335	-	380	-	-
Disposals in year	-	-	(25)	-	-
Cost carried forward	3,468	3,133	3,133	2,778	2,778

Heritage asset additions in the year to 31 March 2022 relate to the acquisition of 12.9 hectares of land known as Rindle Moss.

14. INVESTMENTS

The Trust has one externally managed mixed fund whose purpose is to generate income to support the maintenance of two reserves. The movement in that fund during the year was as follows:

Group and Charity	2022 £'000
Market value at 1 April 2021	459
Additions	150
Movement in valuation from investment management	18
Market value at 31 March 2020	627

The analysis of investments by category of holding is as follows:	2022 £'000	2021 £'000
Collective investment funds	600	452
Cash held as part of the portfolio awaiting re-investment	27	7
Total investments	627	459

The analysis of investments by location is as follows:	2022 £'000	2021 £'000
Funds invested in the UK	627	459
Total investments	627	459

The above investments were all invested through UK registered funds which, in some cases, include overseas holdings.



Brockholes Enterprises Limited

On 10 May 2010, Brockholes Enterprises Limited ("BELt") a company limited by guarantee was incorporated. Lancashire Wildlife Trust is the sole member of the company and has control of all the voting rights of the company.

Further information is provided at note 25.

15. STOCK

	Group		Charity	
	2022 £'000	2021 £'000	2022 £'000	2021 £'000
Visitor centre retail and food stocks	20	16	-	-
Total stock	20	16	-	-

16. DEBTORS

	Group		Charity	
Amounts falling due within one year	2022 £'000	2021 £'000	2022 £'000	2021 £'000
Trade debtors	366	234	335	234
Other debtors	379	11	363	-
Prepayments and accrued income	1,033	704	929	670
Amounts due from subsidiary undertaking	-	-	111	-
Total debtors	1,778	949	1,738	904

17. CREDITORS

	Group		Charity	
Amounts falling due within one year	2022 £'000	2021 £'000	2022 £'000	2021 £'000
Trade creditors	683	393	625	370
Social security and other taxes	71	58	71	58
VAT	83	39	56	26
Other creditors	25	245	25	245
Accruals and deferred income	331	173	219	132
Amounts due to subsidiary undertaking	-	-	-	40
Total creditors	1,193	909	996	871

	Group		Charity	
Deferred income	2022 £'000	2021 £'000	2022 £'000	2021 £'000
Balance as at 1 April 2021	4	6	4	6
Amount released to income	(4)	(6)	(4)	(6)
Amount deferred in year	19	4	19	4
Balance as at 31 March 2022	19	4	19	4



18. OPERATING LEASE COMMITMENTS

At 31 March 2022 the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall as due as follows:

	Equipment 2022 £'000	2021 £'000
Within one year	2	3
Between one and two years	-	2
Between two and five years	-	1
	2	6

19. CAPITAL COMMITMENTS

At the 31 March 2022 the group had contracted future capital expenditure not provided for in these financial statements amounting to £156,000 (2021: £Nil).

20. RELATED PARTY TRANSACTIONS

The Lancashire Wildlife Trust Limited is a member of Lancashire Environmental Fund Limited ("LEF") with the power to appoint one Trustee to their board. Mr J Drury, a former Trustee of the Lancashire Wildlife Trust, is the charity's appointed representative on the LEF board during the year. During the year the charity provided management, organisational, administrative and supervision services to LEF for which £65,000 (2021: £62,000) was received in the statement of financial activities.

A balance of £7,000 (2021: £28,000) was due from LEF at 31st March 2022. This comprised outstanding grants of £Nil (2021: £22,000) and service charges of £7,000 (2021: £6,000). Grants totalling £68,000 (2021: £22,000) have been awarded to Lancashire Wildlife Trust by LEF during the year.

The Lancashire Wildlife Trust Limited is a member of Greater Manchester Environmental Trust ("GMET") with the power to appoint one Trustee to their board. Mr T Burditt, the Chief Executive Officer of the Lancashire Wildlife Trust, is the charity's appointed representative on the GMET board during the year. During the year the charity provided management, organisational, administrative and supervision services to GMET for which £34,000 (2021: £Nil) was received in the statement of financial activities.

A balance of £365,000 (2021: £Nil) was due from GMET at 31st March 2022. This comprised net grants paid out on behalf of GMET of £399,000 (2021: £Nil) and costs of services and costs on behalf of the company of £34,000 (2021: £Nil). Grants totalling £500,000 (2021: £Nil) have been awarded to Lancashire Wildlife Trust by GMET during the year.

It is the charity policy that Trustees must inform the board of their interests in grant applications at the start of Board meetings. The interested Trustee will not participate during the consideration of these applications. In the case of the Chairman having an interest in an application, the Chair is taken by the Vice-Chairman.

Unrestricted donations of £27,000 (2021: £20,000) have been received from a Trustee in the year.



21. ANALYSIS OF CHARITABLE FUNDS

Current year	At 1 April 2021	Total income	Total expenditure	Net gains on investments	Transfers	At 31 March 2022
	£'000	£'000	£'000	£'000	£'000	£'000
Endowment:						
Permanent endowment funds	212	-	-	-	-	**212**
Expendable endowment funds	432	3	(6)	7	-	**436**
Total endowment funds	644	3	(6)	7	-	**648**
Restricted:						
Raising funds	13	12	-	-	(25)	-
Nature recovery	9,306	2,695	(2,534)	4	(148)	**9,323**
People engagement	1,564	1,930	(2,131)	-	(45)	**1,318**
	10,883	4,637	(4,665)	4	(218)	**10,641**
Unrestricted:						
General funds	1,311	3,379	(3,433)	7	218	**1,482**
Total funds	**12,838**	**8,019**	**(8,104)**	**18**	-	**12,771**

Prior year	At 1 April 2020	Total income	Total expenditure	Net gains on investments	Transfers	At 31 March 2021
	£'000	£'000	£'000	£'000	£'000	£'000
Endowment:						
Permanent endowment funds	211	-	-	-	-	211
Expendable endowment funds	462	-	(29)	-	-	433
	673	-	(29)	-	-	644
Restricted:						
Raising funds	13	12	(12)	-	-	13
Nature recovery	9,486	1,407	(1,587)	-	-	9,306
People engagement	1,076	2,190	(1,702)	-	-	1,564
	10,575	3,609	(3,301)	-	-	10,883
Unrestricted:						
General funds	978	2,434	(2,106)	5	-	1,311
Total funds	12,226	6,043	(5,436)	5	-	12,838

Endowment funds

The permanent endowment fund is represented by certain nature reserves of the Charity. The expendable endowment fund is represented by the construction of the Barn Resource Centre and Freemans Pool (contained in notes 13 and 14).

Restricted funds

- **The balances on the restricted funds comprise:**
- **The balance of restricted income yet to be expended in the delivery of the projects specified in the funding application; and**
- **The net book value of fixed assets funded by restricted income**

Due to their number it is not practical to provide information for all projects. The balance at 31st March 2022 includes:

- **Brockholes Visitor Centre £ 5,683,400**
- **Mosslands Nature Reserves £ 961,000**
- **Bolton Environmental Resource Centre £ 469,000**



22. CASH FLOW ANALYSIS

The reconciliation of net expenditure to net cash flow from operating activities is as follows:	2022 £'000	2021 £'000
Net (expenditure) income for the year (from the statement of financial activities)	**(67)**	612
Depreciation and amortisation	565	594
(Gains) / losses on investments	(18)	(5)
(Increase) / decrease in stock	(4)	16
(Increase) / decrease in debtors	(829)	392
Decrease / (increase) in creditors	284	8
Net cash inflow from operating activities	**(69)**	1,619

Analysis of cash and cash equivalents	2022 £'000	2021 £'000
Cash in hand and at bank	**1,560**	2,287

23. ANALYSIS OF GROUP NET ASSETS BY FUNDS

	Unrestricted £'000	Restricted £'000	Endowment £'000	2022 £'000	2021 £'000
Intangible fixed assets	43	-	-	**43**	50
Tangible fixed assets	89	6,199	180	**6,468**	6,853
Heritage assets	345	2,911	212	**3,468**	3,133
Investments	235	154	238	**627**	459
Net current assets	683	1,377	18	**2,078**	2,344
	1,395	10,641	648	**12,684**	12,838



Sand lizards by AmyPennington

24. COMPARATIVE FINANCIAL INFORMATION FOR THE FINANCIAL YEAR TO 31 MARCH 2021

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2021 £'000
Income				
Donations and legacies	1,125	348	-	1,473
Charitable activities	602	2,728	-	3,330
Other trading activities	683	5	-	688
Investment income	24	-	-	24
Other income	-	528	-	528
Total income	2,434	3,609	-	6,043
Expenditure				
Raising funds	(1,074)	(67)	(4)	(1,145)
Charitable activities	(990)	(3,234)	(25)	(4,249)
Other expenditure	(42)	-	-	(42)
Total expenditure	(2,106)	(3,301)	(29)	(5,436)
Net (outgoing) / incoming resources before other recognised gains and losses	328	308	(29)	607
Gains / (losses) on investments	5	-	-	5
Net (expenditure) / income	333	308	(29)	612
Transfers between funds	-	-	-	-
Net movement in funds	333	308	(29)	612
Reconciliation of funds				
Total funds brought forward	978	10,575	673	12,226
Total funds carried forward	1,311	10,883	644	12,838

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2021 £'000
Fixed assets:				
Intangible fixed assets	50	-	-	50
Tangible fixed assets	100	6,544	209	6,853
Heritage assets	345	2,576	212	3,133
Investments	246	-	213	459
Total fixed assets	741	9,120	634	10,495
Current assets:				
Stock	16	-	-	16
Debtors	306	643	-	949
Cash at bank and in hand	426	1,851	10	2,287
Total current assets	748	2,494	10	3,252
Liabilities				
Creditors: falling due within one year	(178)	(731)	-	(909)
Net current assets	570	1,763	10	2,343
Total assets less current liabilities	1,311	10,883	644	12,838
Creditors: falling due after one year	-	-	-	-
Total net assets	1,311	10,883	644	12,838
The funds of the charity:				
Endowment funds	-	-	644	644
Restricted funds	-	10,883	-	10,883
Unrestricted funds	1,311	-	-	1,311
	1,311	10,883	644	12,838

Brown hare by Darin Smith



25. TRADING SUBSIDIARY

The charity is the sole member of a company limited by guarantee, Brockholes Enterprises Limited (BELt), and has control of all of the voting rights of that company. It is registered in England and Wales.

The company's objective is to raise funds for the Trust through commercial activities. These include car-parking, retail and catering services at the Brockholes Visitor Centre and Mere Sands Wood Nature Reserve and catering services at Moss Bank Park. It is intended to expand these activities to other Trust sites when and if opportunities arise.

During the twelve months to 31 March 2022, the trading subsidiary made a profit of £114,000.

Profit and loss account for twelve months to 31 March 2022	2022 £'000	2021 £'000
Turnover	1,323	621
Cost of sales	(836)	(439)
Gross profit	487	182
Overheads	(373)	(152)
Profit before interest	114	30
Interest receivable	-	3
Profit for the year	114	33

Balance sheet as at 31 March 2022	2022 £'000	2021 £'000
Fixed assets:		
Intangible fixed assets	7	8
Tangible fixed assets	30	28
Total fixed assets	36	36
Current assets:		
Stock	20	16
Debtors	58	86
Cash at bank and in hand	331	19
Total current assets	409	121
Liabilities		
Creditors: falling due within one year	(303)	(76)
Net current assets	106	45
Net assets	143	81
Capital and reserves		
Profit and loss account	143	81



THE LANCASHIRE WILDLIFE TRUST

England & Wales - Charity number 229325

Accounts



Lancashire,
Manchester &
N Merseyside

The Lancashire Wildlife Trust Limited

Annual Report and Financial Statements

Year Ended: **31 MARCH 2021**

Registered Number: **00731548**
Charity Number: **229325**

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REFERENCE AND ADMINISTRATIVE DETAILS

The registered name of the Charity is The Lancashire Wildlife Trust Limited. It is registered with the Charity Commission in England and Wales with the number 229325.

Registered office
The Barn, Berkeley Drive, Bamber Bridge, Preston, PR5 6BY

Members of the Board
The Trustees of the charity, who are also Members of the Board ("Council"), who have held office in the year and to the date of this report were:

Mr S P Garland	Chair
Ms. H A Ryan	Vice-Chair
Mr J B Jackson	Hon. Treasurer
Mr A D J Royce	Hon Secretary
Mr S Niven	
Mr R Wade	
Mr J M Wells	
Mr A J M Berry	
His Honour Judge J R Duggan	
Professor Philip James	
Mr Mustafa Desai	Resigned 24th September 2020
Ms Gemma Grady	
Ms Deborah Shackleton CBE	
Mr Satyen Sinha	
Ms Joan Hunter	Elected at AGM 3rd October 2020
Mr John Loder	Elected at AGM 3rd October 2020
Mr Iqbal Hasan	Co-Opted 20th January 2021

President	Mr C G Davies
Vice President	Mr E E Jackson MBE
Chief Executive	Dr Tom Burditt
Company Registered Number	00731548
Entrust Registered Number	025077
Bankers	Yorkshire Bank 44 Fishergate, Preston, PR1 8BH
Investment Advisors	Brooks MacDonald Group plc No 1 Marsden Street, Manchester, M2 1HW
Auditors and VAT Advisors	MHA Moore and Smalley Richard House, 9 Winckley Square, Preston, PR1 3HP

CHAIR'S ANNUAL REPORT
FOR THE YEAR ENDED 31st MARCH 2021

Chair's Statement

This has been one of the most extraordinary years for the Lancashire Wildlife Trust. It started, in a state of public lockdown as the COVID-19 coronavirus pandemic swept the country and people stayed at home. We could not have imagined that twelve months later, 'COVID' would still be governing our activities and our ability to lead a normal life.

The Trust made use of the Government's various financial support mechanisms to keep us afloat. Many staff were furloughed and support from organisations such as the National Lottery were essential in enabling us to continue some activities, while enabling the organisation to maintain the capacity to protect nature throughout the pandemic and subsequently.

On top of this, we have seen many organisations and Local Authorities declare a Climate Emergency and we recognise a global Ecological Emergency as wildlife continues to decline and suffer damage. Campaigning has continued, despite the challenges. Action for Insects was launched across the country in April, focussing on the decline in insect numbers and providing a road-map for recovery. This was one part of our support for national campaigns where we have continued to support lobbying for a strong Environment Bill and for wildlife-friendly new Agriculture and Fisheries Bills. Of special local relevance was the Peat-Free campaign focussing on eliminating peat from use in gardens. This is especially relevant for us as we work to restore Greater Manchester's peatlands, once cut for horticultural products.

Greater Manchester has been the focus of a lot of developments throughout the year. In May there was a successful bid for £1.8 million from the national Green Recovery Challenge Fund by Greater Manchester Environment Fund, with the Trust being key in the bid and the Fund's subsequent establishment.

As part of the work towards the new approach to nature, Greater Manchester was selected by the Department for Environment, Food & Rural Affairs (Defra) as one of five national pilots for the Government's Local Nature Recovery Strategy (LNRS) scheme. In May, Greater Manchester was also announced as the location of a Peri-urban pilot for the Environmental Land Management Scheme (ELMS) to explore how the new post-Brexit scheme for farming and land management could apply in a more urban environment.

Other areas of work included continued development of our Carbon Farming project at Winmarleigh Moss Nature Reserve and preparation for the National Lottery Heritage Fund project at our Lunt Meadows Reserve to begin, once relevant COVID restrictions are relaxed.

The Trust has always been proud of its awards as they can remind us that many of our projects and successes are cutting-edge achievements on a national level. Outstanding among these was the HSJ 2020 Mental Health Innovation of the Year award for the MyPlace project which we deliver in partnership with the Lancashire Care NHS Foundation. It is impossible to stress just how significant this award is – indeed the celebrity Dr Amir Khan recorded a video congratulating the team on its achievement. We were also delighted for the MyPlace's project in the Morecambe Bay area, which we deliver in partnership with the Lancashire & South Cumbria NHS Foundation Trust, to receive the Partnership in Innovation Award from the Innovation Agency. These projects are funded through The National Lottery Community Fund through Our Bright Future and the European Social Fund through the More Positive Together programme.

The Dame Mary Smieton Award is given by the Royal Society for Wildlife Trusts (RSWT) for the best Wildlife Trust research project of the year. In 2020 it was won by our project to re-introduce the Large Heath Butterfly to the mosslands of Greater Manchester.

Many activities had to change during the year. In June we were involved in the first digital Manchester Festival of Nature. Throughout the year we have continued to meet through digital media, which has been frustrating, but has also identified some creative new ways of working in future.

Despite these challenges, we did manage to complete our first assessment of Lancashire Wildlife Trust's organisational carbon footprint (based on our last 'active', non-lockdown year in 2019) which gives us baseline for developing an environment strategy that we plan to include in future reports.

RSWT, the central part of our national partnership, had a new CEO starting in April. Craig Bennett, came to our movement from Friends of the Earth and has embarked on a major resetting of the organisation nationally as well as its role in the federated structure of our movement.

From July to September Trustees were involved in the recruitment of a new CEO for the Trust. This proved challenging under such restrictive pandemic constraints. This was undertaken because our CEO for 29 years, Anne Selby, announced that she would retire at the end of November. The process was completed successfully between lock-down periods and from over eighty applications one candidate was selected. We were all delighted to welcome Tom Burditt to the Trust in December and he has been working hard ever since, despite the challenges of not being able to meet many of his team in person! We also welcomed Jane Baker as our new Director of Finance who started in January 2021.

This year we have lost another of our past Trustees as Roger Rees sadly died in January 2021. An excellent tribute was published in the Spring 2021 Lapwing magazine and he will be sadly missed and fondly remembered by all of us who worked with him on the Board. We also saw one of our Trustees, Mustafa Desai retire from the Board in 2020 and welcomed John Loder, Joan Hunter as new Trustees. Iqbal Hasan has also been co-opted in as a Trustee and will stand for election at our next AGM.

Finally, this will be my final Statement as Chair as my term comes to an end in October 2021 and I pass the baton to Julian Jackson. I have thoroughly enjoyed being Chair, I hope that I have managed to play some part in our continued development and I will continue to support the Trust to the best of my abilities in the future.

As we move forward into a new financial year, we are reviewing our strategy and updating our business planning. This is an exciting time for the Trust as we see a lot of potential new developments at local and national level, not only in wildlife conservation, but in plans to generate a real reversal of wildlife declines and a recovery of nature.

And finally, in my last report as Chair, I'd like to thank my fellow Trustees, staff, volunteers and members for their continuing support and commitment.

Thank you



Steve Garland, Chair

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2021

The Board have pleasure in presenting their report together with the audited accounts for the year ended 31st March 2021. The Board have adopted the provisions of 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 (effective 1 October 2019) in preparing the annual report and financial statements of the charity. The accounts have been prepared in accordance with the Companies Act 2006.

Key Objectives:

These are the nationally agreed priorities with the Partnership of Wildlife Trusts.

- **To protect, create and enhance wildlife in our region, creating living landscapes and living seas.**
- **To stand up for wildlife and the environment.**
- **To inspire people about the natural world and encourage everyone to take action for wildlife.**
- **To foster sustainable One Planet Living, where the functioning of the natural environment is appreciated as essential for supporting life.**
- **To ensure our work is based on knowledge and sound evidence.**
- **To be recognised and respected for our work.**
- **To grow our resources and increase support for our mission.**
- **To ensure the organisation is effective and fit for purpose.**

Public Benefit Statement

The advancement of environmental protection and improvement is recognised as a charitable purpose and is regarded universally as producing a public good. The Wildlife Trust exists to promote the care and protection of the environment and therefore provides a clear public benefit. The Wildlife Trust's philosophy is based on the belief that the natural world deserves conserving for its own sake and, since this is widely perceived to be a worthy aim of public policy, it may fairly be regarded as a benefit to the public at large. However, the public benefits provided by the Wildlife Trust go much further.

Firstly, our nature reserves are used by the public, and many have access on way-marked routes. At many sites information and interpretation is provided to visitors. There are a few cases where there may be a conflict between management requirements and unfettered access, but where this occurs we strive to keep any restrictions to a minimum.

Secondly, our education programmes are aimed at schools, colleges, adult groups and the wider public. Education is also, of course, recognised as a charitable activity in its own right.

Thirdly, our information gathering and provision of expert advice and opinion to local authorities and others helps to ensure that planning decisions are made on a rational basis taking full account of the public benefit of wildlife.

Fourthly, we can exert influence through our substantial membership at local level, and nationally through our membership of the Royal Society of Wildlife Trusts. It is also our belief that the involvement of many volunteers in our work provides an outlet for altruistic endeavour which is of special benefit to those involved as well as delivering benefits to the wider public.

Promoting the enjoyment of the natural world is an important part of what we do: contact with the natural world and the appreciation of wildlife and wild places provides great pleasure to many people and contributes towards wellbeing and health. Our nature reserves and activities are available to all and we try to make special provision for the disabled and disadvantaged wherever possible.

The Trustees of Lancashire Wildlife Trust Limited have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the key aims and objectives and in the planning of future activities. The Trustees have also actively considered how the planned activities contribute to the aims and objectives embodied in the Constitution.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2021

Strategic Report

The information below including the achievement, performance, financial review, risk management statement and summary of future plans forms the Strategic report for the purpose of the Companies Act 2006.

OUR VISION

A region rich in wildlife, valued and enjoyed by all.

OUR AIM

We aim to be recognised as the most active, inspirational, engaging, influential and authoritative local wildlife champion.

Achievement and Performance

Core objectives

- **To protect, create and enhance wildlife in our region, creating Living Landscapes and Living Seas.**
- **To stand up for wildlife and the environment.**
- **To inspire people about the natural world and encourage everyone to take action for wildlife.**

Our achievements for the year are reported below and are structured according to these core objectives.

Protect, Create and Enhance Land for Wildlife and People

Living Sea Campaign

The Trust works closely with the North West Wildlife Trusts of Cumbria, Yorkshire and Cheshire and have secured a 5-year Esmée Fairbairn Foundation grant which was secured in February towards ongoing marine policy work, awareness raising and survey work. Three full time dedicated staff now work on the marine project ably supported by two interns through the Crown Estate-funded Marine Futures Internship. This valuable job experience initiative attracted an extremely high number of applications (328) were received and the successful interns have both gone on to obtain permanent jobs in the marine conservation sector.

At the end of the year we received great news in that our bid to the People's Postcode Lottery Recovery Fund for 'The Bay' a partnership project between Lancashire and Cumbria Wildlife Trusts and Eden Project North (in collaboration with the NHS) has been successful out of 364 applications! This project which will look at aligning people and nature's recovery around Morecambe Bay will have a large emphasis on 'blue' social prescribing and a heavy Living Seas focus for the 'targeted' and 'whole' population engagement elements. This will allow three further marine engagement officers split across the partner organisations and working within the marine team.

The Senior Marine Conservation Officer works closely with the North Western Inshore Fisheries and Conservation Authority (NWIFCA) as an independent appointee and chairs the Technical, Science and Byelaw Sub-Committee. Funding was found to expand the innovative sustainable creel fisheries project that is working with three local small-scale fishermen. If rolled out, the techniques would allow sensitive seabed habitats, marine life, fish stocks and blue carbon resources to recover as well as

provide improved economic viability for deprived fishing communities. The offshore windfarm developer, Ørsted, also contributed towards this project to allow the Trust to explore the opportunities for sustainable fisheries within offshore windfarms and Marine Protected Areas.

Announcements of new leasing rounds for offshore wind in Scottish waters, off North Wales and North West England, plus developments planned in Isle of Man waters and elsewhere, highlights the potential for significant cumulative and in combination effects in the eastern Irish Sea. As such, we contributed to the setting up of a forum, the Irish Sea Policy Network, to communicate with other Wildlife Trusts around the Irish Sea to work together and understand the full extent of these potential impacts on the marine environment.

National Marine Week in July/August did take place despite Covid-19 this year through social media and Zoom. A total of 11 online events and a self-led coastal Nature Challenge encouraged people to record wildlife they found on the coast, as did a self-led Beached Art competition (with entries submitted online), both of which proved successful. New Tale Trail leaflets have been produced for Blackpool and Wyre coastal areas.

Living Landscape Campaign

The Corona Virus' impacts have been very significant from the start of the year, with the Country going into a 1st of April lockdown and resulted in conservation programs being suspended or highly modified. As considerable uncertainty existed over the development of the virus and its impact upon our operations, most staff were put on the Government's Job Retention Scheme furlough option. Fortunately, most nature reserve and conservation project staff did return to work by June and continued to deliver projects within government restrictions.

Reserve Management

One key task during lockdown was to ensure that our reserves were safe for any visitors and that our grazing animals were able to maintain high standards of welfare. The nature reserves became very busy during lockdown periods particularly on urban fringe sites with many people using sites for local exercise. Visitors often commented about how important the reserve and contact with nature was to their mental and physical wellbeing in this very restricted time.

A reserve monitoring group was established and dealt with over 150 issues in the first lock down period alone. The Trust's grazing animals were consolidated into a few sites to aid management and a small team of staff and volunteers monitored their welfare on a daily basis. The first lockdown coincided with lambing and that added considerable time constraints on the small team of staff. The year's extreme weather also caused a number of issues for grazing animals with lack of grass and wet conditions.

The visitor pressure on reserves increased the wear and tear on sites significantly and the reserves were subject to anti-social behaviour, malicious damage and fly tipping at some sites. The reduction in proactive reserve management through the cessation of volunteer programmes, reduced staffing and work restrictions has resulted in a backlog of maintenance tasks. The spring drought in 2020 exacerbated the Ash Tree Dieback problem on a number of our sites. The fungal disease is characterized by leaf loss and crown dieback in infected trees and a large number of trees have been removed at Brockholes. The disease will result in further tree removal works on other visitor sites in the future.

To add to the year's disruption, Storm Christoph's considerable rainfall resulted in a collapse of the River Alt's embankment on the 20th January 2021. The breach occurred within the boundary of Lunt Meadows Nature Reserve and the majority of the reserve was under several meters of water for most of February estimated as 1 million cubic meters of water. This collapse saved over 400 houses in nearby Maghull from imminent flooding and has led to a review of the site, its layout and future flood prevention role.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2021

Despite Covid 19, the year did have some notable reserve achievements:

- A new Head of Land Management post was created to boost coordination of nature reserves work and to support staff.
- Further woodland thinning at Warton Crag has been undertaken to support woodland structure and rare butterfly habitat.
- The new visitor centre at Mere Sands Wood was clad with batons to provide an attractive and suitably natural appearance for the setting.
- A new 5-year National Lottery Heritage Fund funded project started in December at Lunt Meadows. The project was jointly developed with the Museum of Liverpool and Chester University. The funding will include a new visitor facility, providing schools and community awareness raising programmes focusing on the reserves wildlife and the hunter-gatherer archaeological finds on the site.
- Winmarleigh Moss, near Lancaster, has benefitted from considerable scrub removal and remediate water management works. £270k of capital works (funded by Defra / EA) have just been completed in record time (less than 3 months) at Winmarleigh Moss. 80 hectares directly restored via the funding or 95 hectares if including the buffer area that has benefited indirectly. The works included work to improve hydrology on the SSSI itself and complete restoration of Birch House farm, the adjacent agricultural field which LWT purchased in 2019.
- Little Woolden Moss, near Salford, saw habitat enhancement work and the reintroduction of the rare Large Heath Butterfly after over 100 year's absence.

Habitat and Species Project Work

Awareness raising work on the Lancashire Dunes Project and the 'Connecting to Nature' Project at Heysham Nature Reserve has been severely restricted by restrictions on face to face events and activities. Ever creative, the team went digital and have delivered a host of self-led and downloadable activities for families. The annual Christmas tree planting in the dunes took place in a modified form using staff, but ensured that the effort to stabilize and build the dunes system at St Anne's continued. A grant secured from the Lancashire Environmental Fund is developing a new board walk, access points and interpretation boards in Wyre.

Farming occupies approximately 80% of our land area and many farms have a significant wildlife resource. We were delighted therefore, when the Trust received the go-ahead in June to develop a test of the new Environmental Land Management Scheme (ELM) being developed by the Government to replace the existing European Union scheme for agricultural and agri-environment support. The test focuses on the Peri-urban area of Manchester, we are engaging with farmers and land managers over opportunities to enhance habitat management and connectivity. New farm economic models will be tested through a number of case studies using potential ELM funding and 'top ups' from other income streams.

The Red Squirrel conservation project, Reds United, came to an end during the year and Covid 19 related funding changes caused a rethink of the project that has done so much to maintain the Red Squirrels survival in our area. The Trust's 'Red Alert' local group is helping to raise funds and undertake works and it is hoped that funding can be secured that will provide a more sustainable future for the project.

A small group of volunteers and staff has been exploring the possible reintroduction of Beavers into Lancashire.

Standing Up for Wildlife and the Environment

Wildlife advocacy work had a boost through the relaunch of Lancashire's Local Nature Partnership (LNP) after 7 years of no activity. The Trust is a prominent partner in the initiative and we hope it will give an environmental voice to the County – a function that has been sadly missing with many lost opportunities. The Trust is an established and active partner in the LNPs for Greater Manchester and Liverpool City Region and an active member of a number of other multi-partner initiatives such as the Sefton Coast Landscape Partnership and catchment partnerships.

Our work to comment on and influence the local authority strategic plans continues and included submissions to the Greater Manchester Spatial Strategy consultation. The Trust has also been active in commenting on major infrastructure proposals that will impact on wildlife in areas such as the HS2 rail link and the proposed Mersey barrage. Local campaigning on development proposals puts us in a good position to provide case studies and local insights in our work with The Wildlife Trusts

partnership, lobbying National Government for greater protection and resources for wildlife conservation. We have actively supported the consultations on the Marine, Agriculture and Environment Bills that have been working their way towards post Brexit acts during the year.

To inspire people about the natural world and encourage everyone to take action for Wildlife

2020 – 2021 has been an exciting year of growth and change as we have delivered more to a wider range of people despite the global pandemic. Activity has moved to online engagement, and resources that encourage self-guided interaction with nature, have inspired people to use and appreciate the natural world on their doorstep.

At the start of lockdown, we carried out a survey with over 2000 responses that demonstrated the value that people placed on their health through having contact with nature. Led by our My Wild City project, we have sought innovative ways to keep inspiring people about nature during lockdown, and have kept people engaged in new ways. Our work to encourage action for nature in gardens, expanded its reach to all of Greater Manchester and we piloted our first My Wild Garden week of Facebook live videos which were well received by the public. A bid to Cadent was successful for a new My Wild Neighbourhoods project in North Manchester, and our work supporting Sites of Biological Interest (SBIs) in the City has continued. Our Manchester Festival of Nature moved online and enjoyed a much wider reach as a result.

Our ability to adapt quickly to online activities saw the development of videos, social media engagement, zoom workshops, online training, online group activities as well as the development of resources to encourage people to use their gardens and local greenspace for interacting with wildlife. All of our funded projects continued with only a few members of staff placed on furlough that relied on face to face events or the work of partner organisations.

Our Visitor Engagement has continued with quick adaptation of engagement programmes at our key visitor sites (Brockholes and the HIVE at Moss Bank Park) to provide Covid safe self-guided events which allowed families to connect with nature despite restrictions around social contact. All credit to our passionate, enthusiastic and dedicated team and the volunteers that support them.

MyPlace has continued to grow and expand into new areas including Greater Manchester with a new hub in Bury to add to activity in Bolton, and Lancashire Wildlife Trust were actively involved in the bid development of one of the Green Social Prescribing pilots awarded to the Greater Manchester Health and Social Care Partnership. Subsequently the Trust won one of the Test and Learn projects and will play an active role in delivering the training to organisations and groups across Greater Manchester to build confidence, awareness, consistency and an increase in green Social prescribing. A successful bid to the Green Recovery Challenge Fund in Round 1 for just under £250k will see vital activity carry on for another year. Part of this bid includes the recruitment of a Youth Advocacy Officer who will provide dedicated support to our successful Youth Council who are keen to get involved both in campaigning activities and to proactively influence the work of our Trust. As mentioned in the Chair's report, the project has won two awards, the Partnership in Innovation Award and the prestigious Mental Health Innovation of the Year at the Health Service Journal Awards, both a testament to our partnership with Lancashire and South Cumbria NHS Foundation Trust.

This year also saw a funding success with People's Postcode Lottery (PPL) Recovery Fund that will see MyPlace expand across Morecambe Bay into South Cumbria. We will see hubs set up around the Bay in partnership with Cumbria Wildlife Trust and The Eden Project, as well as a wide range of activities that encourage more people to have contact with our Living Seas for our health and wellbeing. This fund will also continue our Living Seas work which has had a number of successes including a Lancashire Environmental Fund application under £20k in partnership with Wyre Borough Council, and a pitch to Veolia for their Enforcement Undertaking donation.

Carbon Landscape has also seen a number of successes including a successful bid to the Deal in Wigan for just over £100k that will see more creative and digital ways to engage wider audiences in our greenspaces. A bid to British Cycling Places To Ride for under £30k was successful which matched with section 106 funding from Wigan Council will see more interactive digital trails and interpretation across our landscape. Natural England also secured over £100k towards activity that will contribute towards an application for National Nature Reserve designation of the Wigan Flashes down to Pennington Flash. Despite lockdown we have engaged a wide range of people, attracting new volunteers, and a programme of activity targeted at young people, all online.

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Although much of our practical conservation and events volunteering has been paused, we have maintained contact with everyone and even held our Volunteer Conference online. Volunteers have continued to enjoy contact with nature and have contributed to surveys and campaigns that they have been able to complete from the comfort of their homes and local greenspaces

Education

School visits
We started the year with a huge ambition to centralise our education service and deliver across our 4 sites with one education team (delivering at Brockholes, Moss Bank Park, Education Resource Centre and Mere Sands Wood). Due to the pandemic our visits dropped to record low with only a few happening in October and November. The education team was furloughed for most of the financial year and the team of summer placements, that were recruited, had to be told there was no job this year. Even with the lack of income from schools we managed to hit budget via management fees of other educational projects and use of the government furlough scheme.

Training
We have managed to retain booked participants for all our planned courses however delivery has had to be postponed. By utilising the furlough scheme and with a member of the team leaving, we managed to achieve our budget and move this year's income into next year's budget (21/22).

Nature Friendly Schools (NFS)
As a government backed project, we assumed, we were safe but in February 2021 we had an announcement that year 3 funding was cut and year 2 was not confirmed (year 2 was to commence 1/04/21), this put all trusts and organisations involved into a difficult position. Luckily, we received confirmation of year 2 but unfortunately 2 members of staff had already secured jobs elsewhere. This left us in the position of having to deliver a major project with 2/3 of our trained team having left. We pulled together a team from other areas of the education team to cover the majority of the work but have had to go out for recruitment to ensure we can deliver year 2. On a positive note, we finished year 1 on time and budget and have gained enormous praise from central office (RSWT) in doing this.

Woodland Oasis
Funded via Young Lancashire we have agreed to suspend all operations throughout 20/21 allowing us to extend the project by 12 months.

People's Postcode Lottery (PPL) Manchester
The funder allowed us to put a pause on the project and furlough our staff members, this allowed us to manage the budget and create a small surplus to guarantee our 2021 delivery. As of April 1st we have had the project up and running with the team, back from furlough.

PPL Liverpool
Our project officer left to join the Lunt Meadow Team. We have spoken with the funder and intend to start pushing this project again in September 2021, this will give us time to recruit a new project officer and allow us to give the school a full academic year's delivery.

School Grounds
The team managed to continue throughout the lockdowns as a reduced team and are close to budget with multiple large contracts being retained and pushed into 21/22. The team has had some staff turnover but come June 2021 will be back to full capacity.

Our Trading Subsidiary – Brockholes

Brockholes Enterprise Limited, BELt, was established in 2010 to run commercial activities to generate income for our charitable purposes.

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Pre Covid, we started to analyse our commercial operation in order to maximise the income generated, this resulted in a full review of our offering across retail, catering, conferencing, food and beverage, review of suppliers, policies, processes and procedures and the staffing structure on site at Brockholes and Moss Bank Park.

Car parks and reserves were closed for approximately 3 months during the first lockdown, during this time we had the opportunity to take a step back and analyse our past sales, costs/systems/ways of working. Formulating a new plan that would allow us to re-open successfully, both in terms of customer experience and profit generation. Whilst most of the commercial team were furloughed, we retained a member of staff to manage the rescheduling of existing bookings for conferences and weddings. Protecting the income for the future and working to ensure we were able to support wedding couples though a particularly challenging time.

As well as implementing systems and ways of working regarding finances we also reviewed and implemented new policies and procedures for food handling in the kitchen, Café and Retail settings. This will ensure that as well as generating a healthy income we remain compliant with all health and safety rules and regulations across all sites.

The Brockholes site, completed a restructure in order to ensure tight control of our operating costs and to maximise efficiencies. The site re-opened, with a smaller more skilled team of staff delivering a blended service on site – a seamless integration of retail, catering, weddings and conferencing. The retail shop was closed to allow us to develop the space in line with future plans, limited retail items were merged in with the catering offer. Three, very skilled full-time staff replaced the previous team of roughly 15 in a radical change for our catering offer. We switched from a restaurant concept to a quick, grab and go café concept – offering good honest northern food to go. This proved extremely popular with visitors.

Footfall on sites post lockdown remains strong, both car park and café income were on average better than in previous years. Both footfall and spends performed very well with some record-breaking figures in cafés across all sites throughout the summer and then again in the winter season.

In line with Government restrictions, a few weddings did go ahead, with reduced numbers of 30 for a ceremony only, this unfortunately impacted revenue as large events turned into small ones. We have been able to move most of our bookings into 2021/22 but, alongside conferences not being able to proceed, our income for this financial year took a significant hit.

During January/February/March 2021, catering was mothballed at Brockholes as we moved into another lockdown. This helped us control costs although we did keep our parking and toilet facilities open to the general public. At Moss Bank Park we remained open and again saw strong sales and footfall on site, with the best performing January/February/March to date.

Further work is now being done on-site to continue to maintain this footfall and keep people coming back with more linkup between the commercial operation and the events operations – both helping to drive business into one another and encourage repeat visits.

Parking at Brockholes has done well, we implemented electronic payment methods via the Ringo app to help keep payments contactless and to keep our system up-to-date. This year we took the decision to hold our car parking price at £5 over winter, rather than decrease it. In the lead up to Christmas this helped significantly to recoup losses on income incurred during the first lockdown and in January/February/March, it helped even out the losses associated with reduced visitors during the second lockdown.

Moss bank park was closed and re-opened on the same schedule as Brockholes and has performed well. The café was already run well by the team on site but with some small tweaks and some fantastic engagement work by the Bolton team, we saw revenues quickly recover and then exceed the pre-Covid levels.

Mere Sands Wood commercial development has been slowly and steadily moving along, during lockdown. We invested in improving the car park and have started the internal fittings of the commercial operation on site. We adapted the offering to open over the summer holiday weekends, for coffee, ice creams, drinks and snacks. Feedback for the service has been positive.

Overall, we enter 2021/22 with a positive outlook, despite the pandemic we moved quickly to adapt our offer. We are monitoring all key performance indicators throughout commercial operations. Linking up our sites to improve efficiencies and sharing of knowledge, to improve both sales and profitability. Commercial has now turned the corner and we are confident it will be contributing a healthy income stream to the charity by year end.

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Operational objectives

- **To be recognised and respected for our work.**
- **To grow our resources and increase support.**
- **To ensure the organisation is effective and fit for purpose.**

Recognised and respected for our work

The profile for the environment has never been higher, with a growing concern within the general public; now is the time for us to grasp this and continue to engage people with our work and our purpose. We saw an increase in engagement across all of our social media channels throughout 2020, and a real love for nature emerge, as the public turned to their local greenspaces during the lockdowns. The Trust continues to grow presence both through social media and regional television, newspapers and radio. We drove our digital engagement over the year, through a variety of online events and talks, live social media feeds and how to videos, all of which were very well received. We continue to write regular features for key regional titles such as the Manchester Evening News and Lancashire Life Magazine, and our local radio appearances are now occurring on at least a weekly basis. Our My Wild City Project and 30 Days Wild campaigns continue to see a growth in engagement levels, with this year seeing a very successful My Wild Gardens campaign. We were also the leading organisation behind the Manchester Festival of Nature, which saw thousands of people engage digitally in nature activities and talks. Our species reintroduction project, bringing the Large Heath butterfly (The Manchester Argus) back to Manchester's Peatlands was a huge success and generated a wide range of regional and national publicity, alongside a large level of online engagement through live social media events.

Grow our resources

The pandemic has had a significant impact on our fundraising, with our 'in person' fundraising channels being on pause for the majority of the year due to the pandemic. Public anticipation for free parking when joining on one of our reserves, and the VAT barriers around us being able to do so remain a challenge to increasing our supporter numbers. We do know however, that those joining us are committed to our cause. We have seen high levels of members stay with us throughout the pandemic, and their ongoing support has been critical at a time where fundraising has been so limited. We have focused on appeal fundraising and digital membership recruitment this year, which has allowed us to fill some of the hole left by restrictions, but it is likely to take us several years to rebuild our income levels.

Commercially, we have also seen the majority of our income stopped abruptly due to restrictions, some of which remain in place around our income generated by conference and weddings. We have used the closure time wisely, conducting a full review of our approach and offers to ensure we can maximise our income generation potential as restrictions begin to ease. Cost controls as we reopen are critical, as well as re-engaging our audiences and creating a safe environment they can explore. We have been working to increase our catering offer within the Trust and we continue to develop the offers here in line with our core values as a conservation organisation.

Ensure the organisation is effective and fit for purpose

Our new customer relationship management system has now been implemented across membership and volunteering. Training is ongoing, and integration of our communications and donations processing is underway. We have integrated our membership forms on our website with our CRM system. We have also launched a small online shop to help drive income and support in key areas.

GDPR process are taking place annually to ensure we remain compliant. Our mystery shops continue across our face to face recruitment activity to ensure we remain compliant with the Fundraising Regulator, and deliver our promise for respectful fundraising. We have further developed our social media management system, to allow us to respond and manage these channels more effectively. We have also conducted a full review of our legacy administration procedures. We continue to deliver in-house membership recruitment training to ensure all relevant staff are confident and competent in this area.

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Fundraising to the public

In order to raise vital unrestricted funds to deliver our core charitable objectives, the Wildlife Trust for Lancashire, Manchester and North Merseyside undertook fundraising to the public this year in the following ways:

Delivered by carefully vetted fundraising professionals:

- Face to Face membership recruitment.
- Door to door membership recruitment.
- Telephone Fundraising.

Delivered by our skilled in-house fundraising team:

- Online membership recruitment (via our website and social media channels).
- Fundraising Appeals (directly to our members, via our website, media and social media channels).
- Legacy Fundraising (directly to our members and to those who have expressed an interest and through advertising in relevant publications).
- Face to face recruitment on reserves (through trained project officers and a dedicated Membership and Visitor Engagement Officer).
- In memory and in celebration donations (via our website).
- General donations (via cash collection boxes, our website and through our membership team).
- Individual fundraising (through Just giving).

Respectful fundraising

The Trust is committed to fundraising in a respectful and appropriate way at all times. We adhere strictly to the guidelines set out by the Charity Commission, ICO, PECR and Fundraising Regulator and have adapted our processes to ensure we are also GDPR compliant under the new legislation.

Keeping high standards

The Trust has a number of ways we ensure very high standards are consistently met:

1. **Communication**

Good communication is key to maintaining high standards. The Trust upholds this through:

- Regular updates and meetings with our face to face and door to door fundraising teams.
- Open, clear and honest communication through all our fundraising methods directly to the donor.
- A donor care charter, highlighting the standards we will maintain to our donors and potential donors.
- A clear complaints process.
- Clear point of contact within the Trust for all queries from donors.
- Ongoing communication with our donors, so they are aware of how their contributions are being spent.
- Clear process for an individual to stop all fundraising related-contact to them through our in-house channels.

2. **Training and Guidelines**

- Public fundraiser guidelines are issued, ensuring all fundraising regulations are adhered to from solicitation statements and Identification to protecting vulnerable individuals and appropriate respectful fundraising techniques.
- Initial training is delivered at the point of recruiting the fundraiser, and then enhanced throughout their time with the Trust through regular meetings and communications.
- Formal agreements are in place between all professional fundraisers and the Trust which details the standards required.
- Regular training and monitoring of changes to regulations is ensured to all fundraisers, both professional and within our skilled in-house team.
- Guidelines, policies and procedures around vulnerable individuals are also in place.

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3. Monitoring and assessment

The Trust adopts a layered approach to the monitoring and assessment of fundraising. Our public face to face fundraising team are monitored by our in-house membership development officer. All fundraising approaches are agreed on in advance by a skilled team, carefully considering the messaging, approach and ongoing communications. We also use a third party mystery shopper, to monitor our fundraising approaches to the public, and are subject to random checks through the Fundraising Regulator. We take our responsibility as fundraisers very seriously and strive to deliver the best.

4. Complaints

There have been no complaints received by the Trust about activities for the purpose of fund-raising.

5. Protecting Vulnerable Individuals

All our professional fundraisers are fully trained and aware of our process around vulnerable individuals. Should they identify an individual, they are fully trained in how to cease fundraising in a respectful manner. Our public fundraising team also have minimum ages regarding who they will approach.

Financial Review

The year ended 31 March 2021 has been a year where the Trust has continued to stabilise on a number of fronts, including the management of Covid impacts. Our unrestricted net income during the year was £336k, increasing our unrestricted net reserves to £1,314k

Our cash balances have increased by £1.3m to £2.3m. We have also been able to invest in new facilities in some of our Nature Reserves and expand and enhance our activities. Overall we continue to maintain a healthy financial platform from which to move forward in a time of reducing funding opportunities and economic pressures.

Financial Activities

Overall financial activity showed an improvement on the prior year with net incomings of £614k (2020: net outgoings of £8k). This result includes depreciation and amortisation of £594k (2020: £577k).

This turnaround in net outgoings is reflected by a net increase in donations of £131k, offset by reduction in spending supported with CJRS funding of £528k. The operational financial performance of Brockholes has improved in the year, despite a reduction in top line income, delivering a profit for the Trust of £33k (2020: Loss £65k)

Balance Sheet

There was limited fixed asset investment during the year due to Covid impacts, with many programmes being forced to move to the right. Overall investment amounted to £53k, relating to new vehicles £31k and various smaller equipment of £22k. The overall value of fixed assets fell by £541k as a result of depreciation on the existing assets of £564k.

Our Investments rose by £246k, mainly relating to the donation of an Investment portfolio of the same amount. This donation was made without restrictions.

The level of debtors has reduced in the year, reflecting lower activity. Trade creditors has shown an increase, which is related to timing rather than increases in spend.

Cash Flow

Cash balances have increased by £1,326k in the year to £2,287k.

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Future Outlook

As the financial year closed we are beginning to see Coronavirus restrictions lifting, our commercial outlets re-opening, with bookings being taken once more for events, conferences and weddings. However, the arrival of another variant to core areas of our patch such as Blackburn and Bolton reminds us that all the visitor-related aspects of our business remain uncertain and subject to change as a result of both the virus and government rules. Our face-to-face fundraising, especially our membership recruitment, has been hard-hit during the pandemic and is still scaled back from pre-pandemic levels.

However, we have used the lockdown to reassess the way in which we conduct areas of our business, and this makes us both more resilient, more efficient, more focussed and more optimistic about the coming year than we were last year. Examples of this on the commercial side include, remodelling catering spaces at Mere Sands Wood and Brockholes to make them more flexible (with the ability to scale up and down more easily depending on visitor numbers). Focusing on the more profitable and Covid-secure takeaway aspects of our food and drink offer. A new visitor facility at Lunt Meadows should be open by the end of this financial year. We have also conducted a number of successful digital/online trials for membership and fundraising, and are investing more on these areas during 2021/2. We have now outsourced our face to face membership recruitment which has helped to reduce our overheads.

The socio-political context in which we operate also feels more positive than it did a year ago. The impacts of Brexit remain uncertain, but the Environment Bill (Act), Peat strategy and Tree strategy all highlight the importance of our work on a bigger stage, and provide new sources of funding for our environmental work, which we feel well-placed to take advantage of: from new grants to Biodiversity Net Gain credits. We continue to participate in the development of The Wildlife Trusts Wilder Carbon which may unlock more sustainable revenue streams for our peatland restoration programmes, as more companies look to fund carbon sequestration initiatives. The value that people place on connection with the natural world has also increased in the last year. A survey we conducted in Manchester reported that, 67% more people had felt the benefits of green places to their lives during lockdown.

Following on from the 2030 strategic framework being agreed by the federation of all 46 Wildlife Trusts, we are embarking on our own Business Plan refresh. This will enable us to develop detailed plans for Nature Recovery, review our project pipeline and project planning process, and ensure that we are investing our financial and human resources more strategically to enable us to become a more financially resilient organisation, and one better placed to deliver our charitable objectives.

Principle Risks and Uncertainties

The Trustees are responsible for ensuring that there are effective and adequate risk management and internal control systems in place to manage the strategic and operational risks the Charity has and could be exposed to. A risk register is annually reviewed and updates made quarterly. The Trust's senior management team meet every two weeks to discuss any principle risks and how to manage these.

Risk	Mitigations
Coronavirus - impact on cash flow, funding, people and reserves	• The impact of Covid-19 on all areas of the Trust's work is under constant review, particularly in relation to finances, health and safety of staff, volunteers and all visitors to our sites, and the wellbeing of employees. • Limited staff remain on furlough and many others continue to work from home. Staff have been consulted on hybrid working, morale and workload. • Business critical services have continued to operate, but going forward changes to processes will be needed to reflect new ways of working. • Legacy income is subject to delay because of probate issues.

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Economic pressures, competition and consumer behaviour changes impact negatively on voluntary income	▪ An external organisation has been contracted to deliver face to face fundraising to enable this to start quickly as lockdowns come to an end. This also mitigates compliance issues with written fundraising agreements in place. ▪ Online member engagement during lockdown has been high and membership retention rates remain steady. ▪ Campaigns on the importance of caring for nature will be launched during 2021. Increasing interest from potential corporate members will be prioritised.
Cash flow and income generation continues to dominate our current risk analysis. Loss of income caused by the impact of Coronavirus has added to potential income loss due to changes in public sector and EU funding	▪ The new Finance Director has been reviewing internal controls and identifying gaps to be filled. Advantage will be taken of further capabilities within the new finance system, including improved project reporting and forecasting. ▪ New sources of income are always pursued, including innovative financing around carbon capture. The new Environment Bill landscape will provide many opportunities around bio-diversity net gain and nature-based solutions. ▪ Monitoring the development of the Environmental Land Management Scheme continues. ▪ The new Commercial Director has introduced a new back to basics approach on catering and retail, alongside close monitoring of sales, spends and cost control which has increased profitability and this focus will continue.
Attracting, developing and retaining talented staff, combined with the reliance on significant levels of stalwart volunteer support	▪ The focus will continue on staff and volunteers post lockdown. Volunteering is being re-introduced slowly to ensure health and safety issues are covered. New ways of working for staff are being considered for the medium term. ▪ Our brand in the recruitment marketplace is good and the trust generally attracts a good range of applicants. ▪ Work has begun on Equality, Diversity and Inclusion strategies for staff, volunteers and beneficiaries to broaden our reach and inclusivity. ▪ A job evaluation panel will be conducting a review of internal bands and benchmarking against comparable organisations. ▪ Employee well-being will be a focus for 2021/22 in view of the impact of the last 12 months.
Child welfare/Safeguarding of vulnerable persons	▪ There remains a trustee with specific responsibility for Safeguarding, and Council receives an annual report covering incidents, actions and training. ▪ A stand-alone Safeguarding committee has been established, alongside a Safeguarding lead officer and deputy. Safeguarding refresher training is currently taking place and diarised for the next 6 months. ▪ The Safeguarding policy has had a 12-month review and updates agreed by Council. ▪ Risk assessments are now well established, alongside a reporting system for concerns.
Climate change undermines habitat management basis	▪ Susceptible habitats identified and significant impacts are being managed as far as possible. ▪ Working with partners, such as the Environment Agency on areas prone to flooding. ▪ Ready to respond to issues arising, e.g. increasing numbers of fires on peatlands.
Successful challenge-funded projects fail to develop legacy funding and end. Key contributions to LWT's activities cease.	▪ Some success in developing legacy funding, e.g. for MyPlace. ▪ Project managers continue to try to identify options for further partnerships to continue significant projects. Culture of continuation and looking to the future continues, but Coronavirus has diverted funding away from the environment towards health-related issues.
Insufficient capacity to deliver strategy/business plan objectives. Excessive workloads & Impact of Coronavirus	▪ Multiple lockdowns, anti-social behaviour on reserves and furlough have all impacted on capacity and staff wellbeing. Normal tasks are being re-formulated and prioritised to ensure they are realistic in the new environment. ▪ Work has begun on the new 2021 5-year strategy and this will result in clear objectives to take forward in the "new normal".

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Safety, Health and Environmental Performance (SHE)

The Safety, Health and Environment (SHE) Committee is responsible to support the CEO, Trustees, Management and Employees for the delivery of SHE within the Trust.

The 2020-2021 period has been exceptionally challenging for the Trust due to the Covid-19 pandemic. The year required a significant Trust-wide effort to help manage the risks in a controlled and well-informed manner. Our nature reserves were very popular during the lock down and movement restrictions, providing a local high quality exercise and leisure opportunity. Wear and tear on reserve infrastructure was significant and we did see an increase in damage, litter and dog fouling. The Covid-19 pandemic reduced Trust work programmes but where we were able to offer activities, these were heavily amended to conform to Government guidance.

In June 2020, the Trust received a letter from the Health and Safety Executive regarding the accidental death of a volunteer at Mere Sands Wood Nature Reserve in 2018. This letter confirmed that there was to be no enforcement action and the closure of the HSE investigation.

There were no RIDDOR reportable accidents during the 2020-2021 period. There was one Lost Time Injury of 5 days recorded as a result of vegetation being flicked into a staff members eye and they have since fully recovered.

Staff and volunteers receive regular 'best practice' communications from the SHE Advisor with key 'lessons learned' to make staff aware of and encourage contributions towards, continual improvements to their work and trust systems.

The SHE Advisor works with the Trust's SHE Committee to review and update documentation, undertake audits and provide training. A new Risk Assessment and Method Statement (RAMS) system was introduced through documentation, training and officer support.

The Ash tree dieback problem intensified due to the early 2020 drought and an assessment of the scale of the issue on our land holdings initiated. Significant numbers of diseased trees have been removed from the Brockholes reserve as a public health measure.

To help with reducing the Trust's environmental impact, the carbon footprint of the organisation was calculated during the year. This considered the resource use of staff and volunteers. Work will continue with the development of a strategy and action plan to reduce and offset emissions.

Investment policy

The Trustees have an investment policy in place that allows them to employ a specialist investment management company to manage the Trust's investment funds. This company is charged with investing the funds in a portfolio of socially responsible collective investments that maximise the total return from the charity's investments with a moderate level of risk. The performance of the investment fund is reviewed on a regular basis and is measured against overall market performance. In the event of under-performance, the Trustees would consider placing the investment elsewhere.

The Trust's investments include a restricted fund which was established to provide income to support the maintenance of Freemans Pool, a parcel of land near Heysham. They also include a large donation to the Trust made in response to the Covid pandemic to protect the Trust's work. This is currently held as part of the Trust's general financial reserves.

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Financial Reserves

The Trust's financial reserves are made up of permanent endowment funds of £645k (2020: £673k), and a variety of restricted and unrestricted funds. Total funds as at the 31st March 2021 were £12,840k (2020: £12,226k).

Restricted Funds

The Trust has a number of restricted funds where the donor restricts the purpose for which the funds can be used. As at 31st March 2021 restricted funds were £10,883k (2020: £10,575k) including fixed assets of £6,853k. Further details of these funds and the purposes for which they are intended are provided in note 23.

Unrestricted Funds

The remainder of the Trust's funds is held in a general unrestricted fund, which as at 31st March 2021 was £1,313k (2020: £978k).

Reserves policy

The Trust has established a financial reserves policy to cover for unexpected reductions in short-term income. Under the policy the Trust aims to hold sufficient unrestricted reserves in sufficiently liquid form (i.e. as net current assets) to enable it to cover 3 months of core operating expenditure (excluding depreciation). Core operating expenditure excludes expenditure funded by restricted or endowment funds. Based on the budget for the coming year the Trust has calculated that the level of reserves required under this policy to be approximately £798k. At 31st March 2021 the Trust had £821k (2018: £556k) of unrestricted net current assets, which is just over the 3 months holding requirement.

Remuneration Policy

The Trust is committed to ensuring that we pay our staff fairly and in a way that ensures we attract and retain the right skills to have the greatest impact in delivering our charitable objectives. The Human Resources Manager undertakes comparisons with other public sector and charitable organisations, particularly other Wildlife Trusts, to benchmark salaries in combination with an internal benchmarking system.

The overall objective of the policy is to ensure that staff are provided with appropriate incentives to encourage performance and, in a fair and responsible manner, be rewarded for their individual contributions to the success of the Trust.

Structure, Governance and Management

Legal Entity

The Lancashire Wildlife Trust Limited is a company limited by guarantee and is a registered Charity. The Group includes Lancashire Wildlife Trust's subsidiary company Brockholes Enterprises Limited.

Governing Document and Constitution

The Charity is governed by the Articles and Memorandum of Association for the incorporated company.
The governing document instructs the Trustees to act in a way to promote the objects of the Charity for public benefit.

Organisation Structure

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

A Board of Trustees consisting of up to 30 Trustees, governs the Trust. Trustees are elected at the Annual General Meeting in accordance with the Memorandum and Articles of Association. Trustees can also be co-opted by Council and serve until the

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next Annual General Meeting. The Trustees, are Trustees of the Charity (according to charity regulations) and serve as the directors of the Company for the purpose of the Companies Act and are the officers of the Company. The Trustees are responsible for all policymaking and budgetary decisions. A new Chief Executive was appointed by the Trustees in December, to manage the day-to-day operations of the Trust, including management of staff.

In addition to the Board meetings, the Charity has established the following advisory groups and committees:

- Management Action Group
- Finance Sub Committee
- Human Resources Sub Committee
- Safety, Health and Environment Committee
- Conservation Sub Committee
- Succession/Nomination Sub Committee
- Risk & Governance Committee

Other sub groups/task and finish groups are commissioned as required by the Trustees. In March 2021, The Trustees commissioned a new sub-committee to focus on risk, governance and compliance issues. The group is still in the development stage.

Method of election of Trustees

Trustees have a recruitment and retirement policy, in line with the policy, two co-opted members were elected at the Annual General Meeting of the Charity in October. Another member was co-opted in January in line with the Charity's Articles of Association. The new system has helped to increase skills and diversity on the Board. All Trustees must now stand for re-election every 3 years and now have limited terms in office as Trustees, serving a maximum of 9 years except in extenuating circumstances that best serve the interests of the Trust.

Induction and training of Board members

Trustees' skills are reviewed regularly as part of the recruitment process to ensure a broad and balanced group. A new induction pack was further developed with Trustee input. The Chair has held Trustee only sessions to further develop the Board and focus it strategically. Trustees have access to a Trustee Team site with additional information on the Trust, Charity Commission guidance and communication options.

Related parties

The Charity is a member of the Wildlife Trusts Partnership (registered as the Royal Society of Wildlife Trusts, registered charity number 207238), which acts as an umbrella body carrying out lobbying and public relations on behalf of all 47 Wildlife Trusts. Partners have the use of the Wildlife Trusts' logo and benefit from the resources, best practice and speciality experience of other member trusts. Membership gives the Charity a national voice and profile, as well as respectability by association for those unfamiliar with our particular work.

The Charity is a member of Lancashire Environmental Fund Limited ("LEF") with the power to appoint one Trustee to the Board. Full details of transactions with LEF are given in note 31 to the financial statements.

Statement of the Board's responsibilities

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

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 the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

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- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

The members of Board who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each of the members of Board have confirmed that they have taken all steps that they ought to have taken as members of the Board in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

The Report of the Members of Board, which includes the Strategic Report on pages 4 to 19, were approved by the Board on 23rd September 2021 and signed on their behalf:



Steve Garland, Chairman

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31st MARCH 2021

Independent Auditor's Report to the Members and Trustees of The Lancashire Wildlife Trust Limited.

We have audited the financial statements of The Lancashire Wildlife Trust Limited (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheets, Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and 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 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 and the Charities Act 2011.

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 and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 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 report of the trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within report of the trustees. 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.

Opinions 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 (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' 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 group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 set out on page 18, 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 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

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Challenging assumptions and judgements made by management in their significant accounting estimates, in particular in relation to provisions and future performance in light of the impact of Covid 19;

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness; and
- Reviewing board minutes and resolutions

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 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.

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 communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 and to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its Trustees 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 the charitable company's members as a body and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nicola Mason.

Nicola Mason (Senior Statutory Auditor)

for and on behalf of MHA Moore and Smalley

Chartered Accountants

Statutory Auditor

Richard House

9 Winckley Square

Preston

PR1 3HP

Date: 4/10/21.

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31st MARCH 2021

	Notes	Unrestricted £'000	Restricted £'000	Endowment £'000	2021 £'000	2020 £'000
Income and endowments from:						
Donations and legacies	2	1,125	348	-	1,473	1,342
Charitable activities	3	602	2,728	-	3,330	3,769
Other trading activities	4	683	5	-	688	1,127
Investments	5	24	-	-	24	22
Other	6	-	528	-	528	-
Total		2,434	3,609	-	6,043	6,260
Expenditure on:						
Raising funds	7	1,074	67	4	1,145	1,787
Charitable activities	8	990	3,234	24	4,248	4,423
Other	9	42	-	-	42	43
Total	10	2,106	3,301	29	5,436	6,253
Net incoming / (outgoing) resources Before other recognised gains & losses		328	308	(29)	607	7
Net (losses)/gains on investments		5	0	0	5	(15)
Net income / (expenditure)		333	308	(29)	612	(8)
Transfers between funds		-	-	-	-	-
Net movement in funds		333	308	(29)	612	(8)
Reconciliation of funds						
Total funds brought forward	24	978	10,575	673	12,226	12,234
Total funds carried forward		1,311	10,883	644	12,838	12,226

The statement of financial activities contains all gains and losses for the year and all activities relate to continuing operations. The profit for the purposes of the Companies Act 2006 is the net incoming resources before unrealised losses/gains.

A full breakdown of the comparative figures is given in note 31.

The notes on pages 23 to 43 form part of these accounts

CONSOLIDATED AND CHARITY BALANCE SHEETS
AS AT 31st MARCH 2021

	Notes	Group		Charity	
		2021	2020	2021	2020
		£'000	£'000	£'000	£'000
Fixed assets:					
Intangible fixed assets	14	50	58	42	47
Tangible fixed assets	15	6,853	7,386	6,825	7,339
Heritage assets	16	3,133	3,133	3,133	3,133
Investments	17	459	213	459	213
Total fixed assets		10,495	10,790	10,458	10,732
Current assets:					
Stocks	19	16	32	0	3
Debtors	20	949	1,342	904	1,281
Cash at bank and in hand		2,287	962	2,268	947
Total current assets		3,252	2,336	3,172	2,231
Liabilities:					
Creditors: falling due within one year	21	(909)	(793)	(871)	(856)
Net current assets		2,343	1,543	2,300	1,375
Creditors: falling due after more than one year	23	0	(107)	0	(107)
Total net assets		12,838	12,226	12,759	12,000
The funds of the charity:					
Endowment funds	24	644	673	644	673
Restricted funds	24	10,883	10,575	10,883	10,575
Unrestricted funds	24	1,311	978	1,232	752
		12,838	12,226	12,759	12,000

These accounts were approved by the Board on 23rd September 2021.

Steve Garland - Chair

Julian Jackson- Treasurer

The notes on pages 23 to 43 form part of these accounts

Company number 00731548

CONSOLIDATED CASH FLOW STATEMENT
YEAR ENDED 31st MARCH 2021

	Notes	2021 £'000	2021 £'000	2020 £'000	2020 £'000
Cash flows from operating activities:					
Net cash provided by operating activities	**29**		**1,619**		**313**
Cash flows from investing activities:					
Dividends, interest and rents from investments		5		4	
Purchase of property, plant and equipment		(246)		(995)	
Purchase of intangible assets		(53)		(16)	
Sale of Heritage Assets		-		25	
Net cash used in investing activities			**(294)**		**(982)**
Cash flows from financing activities:					
Loan repayment		-		(75)	
Net cash used in financing activities			**-**		**(75)**
Change in cash and cash equivalents in the reporting period			**1,325**		**(744)**
Cash and cash equivalents at the beginning of the reporting period	**30**		**962**		**1,706**
Cash and cash equivalents at the end of the reporting period			**2,287**		**962**

The notes on pages 23 to 43 form part of these accounts

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of accounting

The financial statements have been prepared in accordance with 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 October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Trustees confirm that the Charity is a public benefit entity.

The Trustees have considered the appropriateness of the going concern assumption and believe it is appropriate to prepare the financial statements on this basis due to the Trust's level of reserves and agreed funding.

The Covid pandemic has had a major impact on the Trust since March 2020. Trading activities, visitor income and many projects were paused or restricted throughout the year due to lockdowns and restrictions on face-to-face contacts. This posed a significant risk to the Trust's finances. The Trust Management took immediate action to reduce costs and to furlough staff whilst maintaining essential activities such as livestock care. As restrictions have been lifted activities have re-commenced albeit in a Covid safe way.

The prompt action taken by Management and Staff, the receipt of a large donation and the benefit of the government business support schemes have mitigated the impact of the pandemic on the Trust's finances. These are stronger than at the start of the financial year.

1.2 Group accounts

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate SOFA has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

1.3 Company status

The Trust is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Trust being wound up, the liability in respect of the guarantee is limited to £1 per member of the Trust.

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 Charity 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 which have been raised by the Charity 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.

Endowment funds are capital funds which the Charity is legally prevented from spending and must retain intact as part of the Charity's capital. The permanent endowment fund is represented by the nature reserves of the Charity and the expendable endowment fund is represented by The Barn Resource Centre, and land at Freeman's Pool.

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

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

1. ACCOUNTING POLICIES (continued)

1.5 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Restricted income is included in the restricted income and expenditure account when receivable.

Each legacy and bequest entitlement is recognised as an incoming resource once a reasonably reliable estimate of its value can be made and when it is reasonably certain of the ultimate receipt. Where the Trust is left part of the residue of the estate, recognition is normally the date when payment or a letter of notification from the solicitor advising of the likely amount is received.

Grants receivable for activities are credited to income upon entitlement.

Contract income comes from a number of sources, including income from companies who request data and information, and from government bodies. Payments generated from an invoice are treated as contract income and are recognised in the year they are earned rather than received.

Donations are recognised as income when the donation is made.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

1.6 Resources expended

Expenditure is recognised when it is incurred and is reported gross of related income in the following bases:

Cost of generating funds comprises the costs associated with attracting voluntary income and the costs of other income generation.

Charitable expenditure comprises direct expenditure including direct staff costs attributable to the Charity's activities. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources as detailed below.

Governance costs include those costs incurred in the governance of the Charity's assets and are associated with constitutional and statutory requirements.

Support costs include the central functions and have been allocated to activity cost categories on the basis of staff numbers. All support costs have been treated as unrestricted expenditure as they relate to the overall running of the Charity.

1.7 Intangible fixed assets

Intangible assets comprise cost of computer systems. Intangible fixed assets are amortised over 10 years.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

1. ACCOUNTING POLICIES (continued)

1.8 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised at cost.

Depreciation is not provided on freehold and long leasehold land or land acquired by the Trust for nature reserves. Long leasehold is considered to have a useful life of more than fifty years.

Depreciation is provided on all tangible fixed assets, other than land and nature reserves, at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Land and buildings	-	4% - 20%	straight line
Motor Vehicles	-	33 ⅓%	straight line
Furniture, fittings and equipment	-	20%	straight line

Donated assets, other than nature reserves, are included at fair value at the date of acquisition.

1.9 Heritage assets

The Charity's objects include the conservation of nature for the purpose of study and research and to educate the public in the understanding and appreciation of nature, the awareness of its value and the need for its conservation. As such the Charity owns and maintains a number of nature reserves that fall into the definition of heritage assets in accordance with Charity SORP. These assets have been capitalised at cost at the date of acquisition, and being land in nature, have not been depreciated.

The costs of maintaining the heritage assets are expensed through the Statement of Financial Activities as incurred, as part of the Trust's charitable activities.

1.10 Investments

Investments held in the nature of fixed assets are stated at market value. Gains and losses on disposal and revaluation are credited/charged to the Statement of Financial Activities in the year in which they arise.

1.11 Stocks

Stock is valued at the lower of cost and net realisable value.

1.12 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

1.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.14 Critical accounting estimates and areas of judgement

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will be, by definition, seldom equal to the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities within the next financial year are discussed below:

Useful economic life of tangible fixed assets

The useful economic life of tangible fixed assets is judged at the point of purchase.

As standard, a useful economic life of 5-25 years is set for land and buildings, 3 years for motor vehicles and 5 years for furniture, fittings and equipment.

There are no critical areas of judgement.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

2. Donations and legacies

	Unrestricted £'000	Restricted £'000	Endowment £'000	2021 £'000	2020 £'000
Membership	981	-	-	981	986
Donations	106	347	-	454	242
Legacies	31	-	-	31	111
Donated goods and services	3	-	-	3	-
Other	3	-	-	3	3
	1,125	348	-	1,473	1,342

3. Charitable activities

	Unrestricted £'000	Restricted £'000	Endowment £'000	2021 £'000	2020 £'000
Grants	260	2,461	-	2,721	2,827
Primary purpose trading	342	267	-	609	942
	602	2,728	-	3,330	3,769

The following grants are included in the restricted funds in the consolidated of financial activities and as a funding requirement are highlighted below:

Conservation & Reserves Management

- National Lottery Heritage Fund – Carbon Landscape Capture -£89,068

Education

- National Heritage Green Recovery Challenge Fund – My Place - £109,150
- National lottery Community Fund – My Place - £39,919
- Community Foundation Lancashire -My Place - £3,759

People Engagement

- Esmee Fairbairn Foundation – My Wild City £60,000

General Support

- National Lottery Heritage – Emergency Grant - £45,600
- Esmee Fairburn Foundation – Covid-19 Fast Response - £35,000

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

4. Other trading activities

	Unrestricted £'000	Restricted £'000	Endowment £'000	2021 £'000	2020 £'000
Brockholes visitor centre	621	-	-	621	1,027
Visitor centre shops	4	-	-	4	13
Rent and room hire	12	-	-	12	24
Other	46	5	-	49	63
	683	5	-	688	1,127

5. Investment income

	Unrestricted £'000	Restricted £'000	Endowment £'000	2021 £'000	2020 £'000
Interest	24	-	-	24	18
Dividends	-	-	-	-	4
	24	-	-	24	22

6. Other Income

Other Income of £528k represents claims made through the Government CJRS the year.

7. Expenditure on raising funds

	Unrestricted £'000	Restricted £'000	Endowment £'000	2021 £'000	2020 £'000
Brockholes visitor centre	609	-	-	609	1,094
Membership recruitment	79	-	2	81	229
Marketing and advertising	367	38	2	406	425
Other	19	30	-	49	39
	1,074	67	4	1,145	1,787

8. Expenditure on charitable activities

	Unrestricted £'000	Restricted £'000	Endowment £'000	2021 £'000	2020 £'000
Operations and people engagement	221	1,546	10	1,777	1,774
Conservation	651	811	10	1,472	1,420
Education	118	877	4	999	1,229
	990	3,234	24	4,248	4,423

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

8. Expenditure on charitable activities (continued)

	Direct Costs £'000	Support £'000	2021 £'000	2020 £'000
Operations and people engagement	1,625	152	1,777	1,774
Conservation	1,316	157	1,472	1,420
Education	929	70	999	1,229
	3,869	379	4,248	4,423

9. Other expenditure

	Unrestricted £'000	Restricted £'000	Endowment £'000	2021 £'000	2020 £'000
RSWT levy	42	-	-	42	41
Loan interest	-	-	-	-	2
	42	-	-	42	43

10. Total expenditure

	Direct Staff Costs £'000	Other direct costs £'000	Support £'000	Governance £'000	2021 £'000	2020 £'000
Raising funds	604	429	110	8	1,150	1,787
Operations and people engagement	782	827	147	5	1,761	1,774
Conservation	653	660	151	6	1,470	1,420
Education	685	259	67	3	1,014	1,229
Other	-	42	-	-	42	43
	2,723	2,216	475	21	5,436	6,253

Total resources expended are stated after charging:

		2021 £'000	2020 £'000
Auditors remuneration	- audit	11	11
	- taxation services	1	1
Depreciation		588	570
Amortisation		6	7
Loss on disposal of tangible fixed assets		0	1
Amounts payable under operating leases		3	3

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021 (continued)

11. Analysis of support costs

	Raising funds £'000	Operations and people engagement £'000	Conservation £'000	Education £'000	Total £'000	Basis
Finance	20	46	47	20	**133**	(1)
Human Resources	27	20	21	10	**78**	(2)
Management	41	29	31	15	**116**	(2)
Governance	8	5	6	3	**21**	(2)
Premises	15	36	36	15	**102**	(1)
IT	7	16	16	7	**44**	(1)
	118	151	157	70	496	

(1) Estimated % of Charity only activities
(2) Estimated % of total Group activities

12. Staff costs

	2021 £'000	2020 £'000
Salaries and wages	**2,785**	**3,154**
Redundancy payments	**14**	**0**
Social security costs	**225**	**238**
Other pension costs	**114**	**125**
	3,138	**3,517**

The average number of employees, calculated on a head count basis, analysed by function was:

	2021	2020
Operations and people engagement	**37**	48
Conservation	**25**	25
Education	**32**	33
Fundraising	**14**	12
Brockholes visitor centre	**30**	46
Management and administration	**15**	15
	152	179

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021 (continued)

12. Staff costs (continued)

We rely on volunteers to help in all aspects of our work particularly for practical conservation work, administration and fundraising.

Board's and employees' emoluments

Members of the Board did not receive any remuneration or benefits in kind during the period. Costs incurred by the Board travelling on Trust business and reimbursed to them amounted to £0 (2020: £0).

Total donations received from Members of the Board were £22,000 (2020: donations totalling £1,000)

Total remuneration of key management personnel in the period was as follows:

	2021 £'000	2020 £'000
Salaries and wages	437	324
Social security costs	40	35
Other pension costs	41	60
	518	419

13. Pension arrangements

The charity operates a group personal pension scheme for its employees. The assets of the scheme are held separately from those of the charity. In addition, the Charity partakes in the "auto-enrolment" pension scheme for staff not members of the company scheme. The annual contributions payable are charged to the Statement of Financial Activities in the year incurred.

Historically the Trust has an obligation for one ex-member of staff who is part of the Wildlife Trust's multi-employer defined pension scheme. The underlying assets and liabilities of the scheme cannot be identified on a reasonable and consistent basis and the scheme is accounted for as a defined contribution scheme. Based on the last valuation at 1 April 2016, the Trust's share of the scheme deficit amounted to approximately £8k (2020: £8k) and provision has been made in the accounts for this amount which is included in creditors. At 31 March 2021, there is a possibility that the Trust's liability is more than £8k. The amount of the additional contingent liability cannot be quantified at present but is not believed to be material.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

14. Intangible fixed assets

Group

	Computer Systems £'000	Total £'000
Cost		
At 1st April 2020	68	68
Additions	-	-
Disposals	-	-
At 31st March 2021	**68**	**68**
Depreciation		
At 1st April 2020	10	10
Charge for year	8	8
Disposals	-	-
At 31st March 2021	**18**	**18**
Net book value		
At 31st March 2021	**50**	**50**
At 31st March 2020	58	58

Charity

	Computer Systems £'000	Total £'000
Cost		
At 1st April 2018	54	54
Additions	-	-
Disposals	-	-
At 31st March 2019	**54**	**54**
Depreciation		
At 1st April 2018	7	7
Charge for year	5	5
Disposals	-	-
At 31st March 2019	**12**	**12**
Net book value		
At 31st March 2021	**42**	**42**
At 31st March 2020	47	47

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

15. Tangible fixed assets

Group

	Freehold Buildings £'000	Motor Vehicles £'000	Fixtures, fittings and equipment £'000	Total £'000
Cost				
At 1st April 2020	11,606	303	1,349	13,258
Additions	-	31	22	53
Disposals	-	(6)	(13)	(18)
At 31st March 2021	**11,606**	**329**	**1,358**	**13,293**
Depreciation				
At 1st April 2020	4,495	227	1,150	5,872
Charge for year	474	46	67	587
Disposals	-	(5)	(13)	(18)
At 31st March 2021	**4,969**	**268**	**1,204**	**6,441**
Net book value				
At 31st March 2021	**6,637**	**61**	**155**	**6,853**
At 31st March 2020	7,111	76	199	7,386

Charity

	Freehold Buildings £'000	Motor Vehicles £'000	Fixtures, fittings and equipment £'000	Total £'000
Cost				
At 1st April 2020	**11,606**	303	**1,173**	13,082
Additions	-	31	22	53
Disposals	-	(6)	(13)	(18)
At 31st March 2021	**11,606**	**329**	**1,182**	**13,117**
Depreciation				
At 1st April 2020	4,495	227	1,021	5,743
Charge for year	474	46	47	567
Disposals	-	(5)	(13)	(18)
At 31st March 2021	**4,945**	**268**	**1,056**	**6,292**
Net book value				
At 31st March 2021	**6,637**	**61**	**126**	**6,825**
At 31st March 2020	7,111	76	152	7,339

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

16. Heritage assets – Group and charity

The Trust's nature reserves are held to advance the conservation objectives of the charity and therefore are recognised as Heritage assets. Such assets are central to the achievements of the Trust. Purchased heritage assets are included in the balance sheet at cost.

Five-year summary of heritage asset transactions.

	2021 £'000	2020 £'000	2019 £'000	2018 £'000	2017 £'000
Cost brought forward	3,133	2,778	2,778	2,778	2,778
Purchases in year	-	380	-	-	-
Disposals in year	-	(25)	-	-	-
Cost carried forward	3,133	3,133	2,778	2,778	2,774

It is not practical to separately identify the amount spent on maintaining these assets as it is so integral to the general work of the Trust.

17. Investments

Group and charity

The Trust has one externally managed mixed fund whose purpose is to generate income to support the maintenance of its reserve at Freemans Pool. The movement in that fund during the year was:

	£'000
Market value at 1st April 2020	213
Additions	247
Movement in valuation from investment management	(1)
Market value at 31st March 2021	**459**

Analysis of investments by category of holding:

	2021 £'000	2020 £'000
Collective investment funds	452	204
Cash held as part of the portfolio awaiting re-investment	7	9
	459	213

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

17. Investments (continued)

Analysis of investment by location:

	2021 £'000	2020 £'000
Funds invested in UK	263	120
Funds invested outside UK	196	93
	459	213

18. Trading company

The charity is the sole member of a company limited by guarantee, Brockholes Enterprises Limited, and has control of all of the voting rights of that company. It is registered in England and Wales.

The company's objective is to raise funds for the Trust through commercial activities. These include car-parking, retail and catering services at the Brockholes Visitor Centre and Mere Sands Wood Nature Reserve and catering services at Moss Bank Park. It is intended to expand these activities to other Trust sites when and if opportunities arise.

A summary of its financial affairs is as follows:

	2021 £'000	2020 £'000
Turnover	621	1,026
Other income	-	-
Total income	621	1,026
Overheads	(591)	(1,092)
Loss before interest	30	(65)
Interest payable / receivable	3	-
Profit / (Loss) for the year	33	(65)

	£'000	£'000
Total net assets	259	226

For more information on Brockholes performance please refer to the Brockholes accounts.

19. Stocks

	Group		Charity	
	2021 £'000	2020 £'000	2021 £'000	2020 £'000
Visitor centre retail and food stocks	16	32	-	3

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

20. Debtors

	Group		Charity	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Trade debtors	234	460	234	446
Prepayments and accrued income	704	879	670	835
Other debtors	11	3	-	-
Amounts due from subsidiary undertaking	-	-	-	-
	949	1,342	904	1,281

21. Creditors: Amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Trade creditors	393	315	370	232
Social security and other taxes	58	56	58	56
Accruals and deferred income	173	318	132	301
VAT	39	43	26	28
Other creditors	245	61	245	61
Loan due to RSWT	0	-	0	-
Amounts owed to subsidiary undertaking	0	-	40	178
	909	793	871	856

22. Deferred income

	Group		Charity	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Deferred income at 1 April	6	34	6	34
Released from previous years	(6)	(34)	(6)	(34)
Resources deferred in the year	4	6	4	6
Deferred income at 31 March	4	6	4	6

23. Creditors: Amounts falling due after more than one year

	2021	2020
Charity	£'000	£'000
Loan due to RSWT	-	100
Other Creditors	-	7
	-	107

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

24. Statement of funds

Group - Current Year	Balance as at 1st April 2020 £'000	Total income £'000	Total expenditure £'000	Net losses on investments £'000	Transfers £'000	Balance at 31st March 2021 £'000
Unrestricted						
General funds	978	2,434	(2,106)	5	-	**1,311**
Restricted						
Raising funds	288	40	(67)	-	-	**261**
Operations and people engagement	9,303	1,337	(1,546)	-	-	**9,094**
Conservation	872	1,018	(811)	-	-	**1,079**
Education	112	1,214	(877)	-	-	**449**
	10,575	3,609	(3,301)	0	-	**10,883**
Endowment						
Permanent endowment funds	211				-	**211**
Expendable endowment funds	462	-	(29)	-	-	**433**
	673	-	(29)	-	-	**644**
Total funds	12,226	6,043	(5,436)	5	-	**12,838**

Group - Prior Year	Balance at 1st April 2019 £'000	Total income £'000	Total expenditure £'000	Net losses on investments £'000	Transfers £'000	Balance at 31st March 2020 £'000
Unrestricted						
General funds	1,019	3,591	(3,634)	-	2	**978**
Restricted						
Raising funds	166	140	(16)	-	(2)	**288**
Operations and people engagement	9,416	1,297	(1,410)	-	-	**9,303**
Conservation	801	433	(362)	-	-	**872**
Education	120	795	(803)	-	-	**112**
	10,503	2,665	(2,591)	-	(2)	**10,111**
Endowment						
Permanent endowment funds	211	-	-	-	-	**211**
Expendable endowment funds	501	4	(28)	(15)	-	**462**
	712	4	(28)	(15)	-	**673**
Total funds	12,234	6,260	(6,253)	(15)	-	**12,226**

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

24. Statement of funds (continued)

Charity - Current Year	Balance as at 1st April £'000	Total income £'000	Total expenditure £'000	Net losses on investments £'000	Transfers £'000	Balance at 31st March 2021 £'000
Unrestricted						
General funds	752	1,851	(1,377)	5	-	**1,232**
Restricted						
Raising funds	288	40	(67)	-	-	261
Operations and people engagement	9,303	1,337	(1,546)	-	-	9,094
Conservation	872	1,018	(811)	-	-	1,079
Education	112	1,214	(877)	-	-	449
	10,575	3,609	(3,301)	0	-	**10,883**
Endowment						
Permanent endowment funds	211				-	211
Expendable endowment funds	462	-	(29)	-	-	433
	673	-	(29)	-	-	**644**
Total funds	12,000	5,460	(4,706)	5	-	**12,759**

Charity - Prior Year	Balance at 1st April 2019 £'000	Total income £'000	Total expenditure £'000	Net losses on investments £'000	Transfers £'000	Balance at 31st March 2020 £'000
Unrestricted						
General funds	728	2,626	(2,604)	0	(8)	**752**
Restricted						
Raising funds	166	140	(16)	-	8	**288**
Operations and people engagement	9,416	1,297	(1,410)	-	-	**9,303**
Conservation	801	433	(362)	-	-	**872**
Education	120	795	(803)	-	-	**112**
	10,503	2,665	(2,591)	0	8	**10,575**
Endowment						
Permanent endowment funds	211				-	**211**
Expendable endowment funds	501	4	(28)	(15)	-	**462**
	712	4	(28)	(15)	-	**673**
Total funds	11,943	5,295	(5,223)	(15)	-	**12,000**

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

Endowment Funds

The permanent endowment fund is represented by certain nature reserves of the Charity. The expendable endowment fund is represented by the construction of The Barn Resource Centre and the endowment detailed in Note **16** above

Restricted Funds

The balances on the restricted funds comprise:

- The balance of restricted income yet to be expended in the delivery of the projects specified in the funding application; and
- The net book value of fixed assets funded by restricted income.

Due to their number it is not practical to provide information for all projects. The balance at 31st March 2021 includes:

- Net book value of Brockholes Visitor Centre £ 6,117,400
- Mosslands Nature Reserves £ 1,334,000
- Net book value of Bolton Environmental Resource Centre £ 517,600

26. Analysis of net funds between funds

Group

Current Year	Unrestricted £'000	Restricted £'000	Endowment £'000	2021 £'000	2020 £'000
Intangible fixed assets	47			50	58
Tangible fixed assets	103	6,544	209	6,853	7,386
Heritage assets	345	2,576	212	3,133	3,133
Investments	246		213	459	213
Net current assets	570	1,763	10	2,344	1,543
Long term liabilities				0	(107)
	1,311	10,883	644	12,838	12,226

Group

Prior Year	Unrestricted £'000	Restricted £'000	Endowment £'000	2020 £'000	2019 £'000
Intangible fixed assets	58	-	-	58	46
Tangible fixed assets	137	7,011	238	7,386	7,345
Heritage assets	345	2,576	212	3,133	2,778
Investments	-	-	213	213	228
Net current assets	545	988	10	1,543	1,937
Long term liabilities	(107)	-	-	(107)	(100)
	978	10,575	673	12,226	12,234

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

26. Analysis of net funds between funds (continued)

Charity

Current Year	Unrestricted £'000	Restricted £'000	Endowment £'000	2021 £'000	2020 £'000
Intangible fixed assets	42	-	-	42	47
Tangible fixed assets	72	6,544	208	6,825	7,339
Heritage assets	345	2,576	212	3,133	3,133
Investments	246	-	213	459	213
Net current assets	527	1,762	11	2,122	1,375
Long term liabilities	-	-	-	-	(107)
	1,232	10,882	644	12,759	12,000

Charity

Prior Year	Unrestricted £'000	Restricted £'000	Endowment £'000	2020 £'000	2019 £'000
Intangible Fixed Assets	47	-	-	47	46
Tangible fixed assets	90	7,011	238	7,339	7,283
Heritage assets	345	2,576	212	3,133	2,778
Investments	-	-	213	213	228
Net current assets	377	988	-	1,375	1,708
Long term liabilities	(107)	-	-	(107)	(100)
	72	10,575	673	12,000	11,943

27. Commitments under operating leases

At 31st March 2021 the Group and Charity had total commitments under non-cancellable operating leases as follows:

	2021 £'000	2020 £'000
Equipment		
Within 1 year	3	3
Between 1 and 2 years	2	2
Between 2 and 5 years	1	1
	6	6

28. Capital commitments

At the 31st March 2021 the group had no contracted future capital expenditure not provided for in these financial statements (2020: £0)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

29. Reconciliation of net expenditure to net cash flow from operating activities

	2021 £'000	2020 £'000
Net income/(expenditure) for the year (as per statement of financial activities)	614	(8)
Depreciation and amortisation	594	577
Loss on disposal of tangible fixed assets	-	1
Losses/(gains) on investments	(5)	10
(Increase) / decrease in stocks	16	(233)
(Increase)/decrease in debtors	392	(30)
Increase/(decrease) in creditors	8	317
Net cash inflow from operating activities	1,619	(8)

30. Analysis of cash and cash equivalents

	2021 £'000	2020 £'000
Cash in hand and at bank	2,287	962

31. Related parties

The Lancashire Wildlife Trust Limited is a member of Lancashire Environmental Fund Limited ("LEF") with the power to appoint one Trustee to their board. Mr J Drury, a former Trustee of the Lancashire Wildlife Trust, is the charity's appointed representative on the LEF board during the year. During the year the charity provided management, organisational, administrative and supervision services to LEF for which £62,486 (2020: £83,292) was received in the statement of financial activities.

A balance of £28,503 (2020: £47,892) was due from LEF at 31st March 2021. This comprised outstanding grants of £22,000 (2018: £36,734) and service charges of £6,503 (2020: £11,158). Grants totalling £22,000 (2020: £82,900) have been awarded to Lancashire Wildlife Trust by LEF during the year.

It is the charity policy that Trustees must inform the board of their interests in grant applications at the start of Board meetings. The interested Trustee will not participate during the consideration of these applications. In the case of the Chairman having an interest in an application, the Chair is taken by the Vice-Chairman.

An unrestricted donation of £20,000 has been received from a Trustee in the year.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021 (continued)

32. Comparative SOFA information

	Notes	Unrestricted £'000	Restricted £'000	Endowment £'000	2020 £'000	2019 £'000
Income and endowments from:						
Donations and legacies		1,202	140	-	**1,342**	**1,279**
Charitable activities		1,244	2,525	-	**3,769**	**3,632**
Other trading activities		1,127	-	-	**1,127**	**1,145**
Investments		18	-	4	**22**	**6**
Total		**3,591**	**2,665**	**4**	**6,260**	**6,062**
Expenditure on:						
Raising funds		1,767	16	4	**1,787**	**1,630**
Charitable activities		1,824	2,575	24	**4,423**	**3,991**
Other		43	-	-	**43**	**43**
Total		**3,634**	**2,591**	**28**	**6,253**	**5,664**
Net incoming / (outgoing) resources Before other recognised gains and losses		(43)	74	(24)	**7**	**398**
Net (losses)/gains on investments		-	-	(15)	**(15)**	**10**
Net expenditure		**(43)**	**74**	**(39)**	**(8)**	**408**
Transfers between funds		2	(2)	-	-	-
Net movement in funds		**(41)**	**72**	**(39)**	**(8)**	**408**
Reconciliation of funds						
Total funds brought forward		1,019	10,503	712	12,234	11,826
Total funds carried forward		**978**	**10,575**	**673**	**12,226**	**12,234**

The statement of financial activities contains all gains and losses for the year and all activities relate to continuing operations. The profit for the purposes of the Companies Act 2006 is the net incoming resources before unrealised losses/gains.