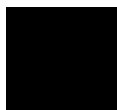


BRIGHT GREEN NATURE

A SCOTTISH CHARITABLE INCORPORATED ORGANISATION

Charity Number: SC051628



FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2024

For the year ended 31 December 2024

Charity registration number of Bright Green Nature (BGN) is SC051628.

The trustees serving during the period and since the year end were as follows (those in bold form the current board):

Co-operative Bank
PO Box 101
1 Balloon Street
Manchester
M60 4EP

James Anderson & Co
Pentland Estate
Straiton
Edinburgh
EH20 9HQ

Bright Green Nature

Report of the Trustees

For the period ended 31 December 2024 (continued)

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024.

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

Objectives and Activities

The charity was established to repair, restore and conserve ecosystems within the parkland, returning them to good health and improving their resilience, for the benefit of the environment, biodiversity and local communities. Specifically, the charity is responsible for the stewardship of the Selkirk Deer Park and restoring its ecosystems to good health.

The charity is also focused on providing education and skills development in nature restoration, as well as supporting communities to become more connected with Nature, aimed at enhancing mental and physical wellbeing.

The purposes are broadly four-fold in nature:

- Rewilding research and delivery;
- Engagement and learning about rewilding and the Selkirk Deer Park;
- Provision of activities and space for improvements in health & wellbeing; and
- Preservation and curation of knowledge about the local historic site.

The activities are all aimed at delivering these purposes through:

- Passive learning (publicly available information and interpretation)
- Active learning (hands on experience, teaching);
- Volunteering (hands on experience);
- Maintaining the rewilded sites for ecological and societal benefit; and
- Curation and interpretation.

Achievements and Performance

Selkirk Deer Park

Throughout the reporting period, the site has undergone extensive ecological surveying, covering a wide range of plant and animal taxa. These efforts have been led by the charity's Biodiversity Officer, with valuable contributions from specialist local organisations. The data gathered has informed the development of a comprehensive Restoration and Management Plan (RMAP), which sets out a strategic framework for the conservation and enhancement of this ecologically rich yet highly vulnerable site—home to 129 recorded species of butterflies and moths, including substantial numbers of Northern Brown Argus butterfly, which is classified as vulnerable, making the Deer Park a significant hot spot for this species.

The RMAP also incorporates the ongoing maintenance of the restored pondscape in the southern section of the site. This significant restoration milestone, completed in July 2024, was supported by funding from the NatureScot Nature Restoration Fund and has resulted in an astonishingly biodiverse landscape, bringing in species not observed on site previously. The work was the focus for significant media coverage during 2024, including on ITV's Borderlife, SkyNews and BBC Scotland.

Looking ahead to 2025, the focus will shift towards active biodiversity conservation and the development of robust methodologies for monitoring changes in species abundance and diversity over time. Mapping of the site's vegetative cover, using the National Vegetation Classification (NVC) system, will be conducted during summer 2025 under the leadership of a local botanist and BSBI recorder.

Activities to connect the biodiverse Deer Park site with surrounding landscapes will be progressed. The charity has an ongoing partnership with the neighbouring Haining estate to the west, funded by Rewilding Britain and we are in discussions with the owners of Selkirk Hill to the east over collaboration. Looking south, we have started to connect the farmland and mire sites through active discussions with the farmer landowners.

On the Deer Park, conservation grazing, primarily using native-breed cattle, continues to be the principal grassland management approach. This has been complemented by targeted manual removal of regenerating gorse and scrub, particularly in sensitive calcareous zones, undertaken by dedicated volunteer teams.

Bright Green Nature

Report of the Trustees

For the period ended 31 December 2024 (continued)

Achievements and Performance (continued).

Selkirk Deer Park (continued)

The charity now benefits from a regular and active volunteer group who support manual habitat management tasks across the site. In addition, a smaller group of experienced naturalists and surveyors has been established to assist with specialised invertebrate monitoring.

Fundraising activities

In the latter part of 2024, the charity achieved continued success in fundraising, securing a total of £34,000 through grants from the Garfield Weston Foundation, Swire Charitable Trust, Rewilding Britain, and the Fallago Environment Fund. These funds have supported ongoing restoration work at the Deer Park site, a pilot ecological study at the neighbouring Haining Estate, and the development of new youth-focused engagement programmes.

While the fundraising landscape in 2025 has proven more challenging—largely due to increased competition and extended decision-making timelines among funders—the charity's funding pipeline remains robust. A number of substantial applications are currently under review by funders, and efforts are guided by a newly developed Fundraising Strategy, designed to support sustainable growth and diversification of income streams in the years ahead.

Stakeholder and community engagement

Community outreach efforts expanded significantly throughout the year. In addition to the regular volunteering sessions, at the Deer Park and neighbouring Haining estate, the charity hosted a series of nature-focused events, including guided 'walk and talk' sessions, a well attended Bioblitz and onsite training in surveying and other ecological skills.

Engagement with and supporting young people was an increasing focus for the charity as the year progressed. Our new **Young Rangers** group, for ages 9-15 aims to develop site focused skills, both nature and people-focused, to equip young people for study or work in conservation or nature restoration. This group is now oversubscribed with a long waiting list. Our **Young Rewilders Forum** for ages 16-24, aims to develop broad skills, networks and confidence in young people looking to work in nature restoration.

In the community, our unique **Wild Your Space and Microgrant** programme gathered considerable momentum. The table below illustrates some of the achievements to date by our Nature Restoration Officer and volunteer Coordinator.

- **62 microgrants supporting schools, families, and individuals across our region**
- **198 volunteers restoring habitats at Deer Park, Haining, and our wetland sites**
- **35 schools involved in workshops, planning, and site visits with hundreds of children**

There was also significant ecological impact:

- **51 wildflower meadows created;**
- **144 native trees planted;**
- **13 ponds established;**
- **70 metres of hedgerow planted**

Based on feedback and learnings from this programme, we also launched a series of early stage projects based on WYS: The **WYS Ambassadors** are a small group of motivated individuals across the Scottish Borders are being supported by the charity to gain skills and confidence to engage with others within their own communities on nature restoration issues.

There are a number of **enhanced provision** settings within schools across the region which focus on the learning and development of young people with additional needs. These young people are typically excluded from accessing nature based activities due to lack of resources, so the charity has started to discuss the development of nature based sensory spaces for these settings.

Our Nature Restoration Officer delivered a number of **teacher-focused sessions** for teachers across the region, aiming to give them the skills and confidence needed to maintain and develop the restored natural spaces developed under the WYS programme. We aim to continue this, dependent on funding. .

Bright Green Nature were selected to be the Community Engagement partner for the Scottish Borders by a cross-border partnership programme to conserve the iconic red squirrel. This collaboration, the **Red Squirrel Recovery Network**, is led by Northumberland Wildlife Trust and is funded by the National Lottery for five years. This will fund one dedicated role at BGN and one temporary associate position.

Bright Green Nature

Report of the Trustees

For the period ended 31 December 2024 (continued)

Achievements and Performance (continued)

Volunteering

Volunteer engagement remains fundamental to the charity's operations. Habitat restoration and conservation work at both the Selkirk Deer Park and Haining sites is supported by volunteers, coordinated by the charity's Biodiversity Officer.

	Objective	Measure	Results	Outcome
2024	Deer Park site maintenance and surveying	BGN Volunteer hours	156 volunteers, delivering 360 hours of service	Site maintained, volunteers trained and site biodiversity mapped
	Haining surveying and engagement	BGN Volunteer hours	157 volunteers delivering 300 hours of service	Site biodiversity mapped, volunteers trained
2023	Wetland restoration and associated biodiversity benefits	BGN Volunteers hours	Around 16 volunteers on three days delivering around 192 volunteer hours.	Wetland restored and eight hibernaculae created.
2022	Tree planting 880 trees	BGN Volunteers hours	Around 20 volunteers on two days delivering around 120 volunteer hours.	880 trees planted.

Going concern and post-balance sheet events

The trustees have considered very carefully the likely outcome for financial resilience of the charity over the next 12 months and the most likely outcome, taking into account:

- Projected budget for 2025;
- Trading results for the period to date;
- Diversification of income and increase in receipt of grant for 2025;
- The responsiveness of the charity to financial circumstances; and
- The availability of relevant grant income.

Taking all of the foregoing into account, the trustees have formed the view that the charity remains a Going Concern and has adequate funds in place to sustain its on-going operations.

Financial Review

Results for the period

The results for the period are as stated in the Statement of Financial Activities on page 8.

The Charity had unrestricted fund income amounting to £1,689 (2023: 4,307) and unrestricted fund expenditure of £4,493 (2023: £11,189) resulting in a net deficit for the period of £2,804 (2023: £6,882 deficit). The movements on restricted funds are confirmed in pages 8 and 17.

Reserves policy

The Trustees have considered the reserves required and have taken into account the charity's current and future liabilities. The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted current and unexpected charitable expenditure. They consider this level will provide sufficient funds to ensure that support and governance costs are covered.

Bright Green Nature

Report of the Trustees

For the period ended 31 December 2024 (continued)

Financial Review (continued)

Reserves policy (continued)

An analysis of Net Assets between Reserve Funds is disclosed in Note 12 of the accounts. At 31 December 2024 free reserves amounted to £11,892 (2023: £14,696) which is equivalent more than four months planned expenditure.

Risk Management

The charity actively monitors risk across three primary areas:

1. **Grant Dependency:** The charity's early-stage development makes access to funding crucial, requiring it to rapidly build credibility with funders.
2. **Core Cost Funding:** Core operational costs are inherently difficult to fund. The initial land gift included seed funding for years 1 and 2, after which alternative funding must be sourced.
3. **Human Resource Constraints:** With only two part-time paid staff, the charity largely relies on volunteers to implement plans and manage fundraising, although an experienced fundraiser has been working with the organisation over 2025.

The Board continues to review risk exposure regularly and to strengthen internal controls.

The Board regularly reviews all of the risks to which the charity is exposed and the procedures in place to manage these risks.

Plans for the future

Key upcoming initiatives include expanding the highly impactful **'Wild Your Space'** micro grant programme. The charity aims to secure sufficient funding for a dedicated Nature Restoration Officer to oversee the programme and continue to develop and maintain relationships with local schools, communities, and partner organisations. It is also hoped that the **WYS Ambassador** programme can continue to develop.

The charity aims to continue and develop its youth focused programmes, the **Young Rewilders Forum**, the **Young Rangers** and the **Enhanced Provision** support. Although costs have been minimal to launch these programmes, funding is required to develop and maintain these further, as well as securing the staff required to develop and implement them.

The charity also intends to collaborate more widely across the Scottish Borders, increasing the reach and impact of its nature restoration and conservation efforts, especially through its 'Living Classroom', the Deer Park. It is hoped to be able to offer research opportunities to tertiary education establishments in 2026. We also plan to continue to connect our grassland site to the wider landscape, to improve the resilience of its ecosystems and to improve the resilience of the regions species populations. This will entail substantial and ongoing engagement with the community and landowners.

Finally, our role in the five year **Red Squirrel Recovery Network** is pivotal in assuring the future of this iconic species. We are honoured to be able to contribute to these efforts.

Structure, Governance and Management

Governing Document

Bright Green Nature is a Scottish charitable incorporated organisation (SCIO) and is governed by its Constitution. It is a registered charity with the Office of the Scottish Charity Regulator (OSCR).

Appointment of new Trustees

Trustees are appointed at the charity's Annual General Meeting in accordance with the terms of the Constitution.

Recruitment of new Trustees

The Trustees are recruited to maintain a balance of skills within the Board.

Induction and Training of Trustees

New Trustees are briefed on their legal obligations under charity law, the content of the Constitution, the Board and decision-making processes, and recent performance of the charity.

Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Structure, Governance and Management (continued)

Structure

The Board of Trustees make policy decisions and carry out financial management. The Trustees meet on average four times a year to receive reports on management issues and financial reviews. The Chair acts in an unpaid capacity as the Chief Executive Officer.

Key management personnel remuneration

The Trustees consider that they, and in particular the Chair, comprise the Key Management personnel of the charity, in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. Trustees are required to disclose all relevant interests and in accordance with charity policy, withdraw from decisions where a conflict of interest arises. All Trustees give of their time freely and no trustee received remuneration during the period for services as a trustee.

The Trustees have outsourced the roles of Secretary and Finance Agent to CGPM Consulting LLP. The level of the fee is reviewed annually in accordance with rates appropriate for the roles.

Detail of related party transactions and expense payments are disclosed in the accounts.

Reference and administrative information

The information is contained in page 1 of the report.

Trustees’ responsibilities in relation to the financial statements

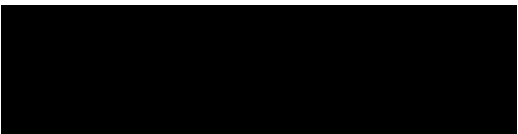
The charity trustees are responsible for preparing a trustees’ annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



Chair

Bright Green Nature

Independent Examiner's Report to the trustees of the organisation

For the period ended 31 December 2024

I report on the accounts of the charity year ended 31 December 2024, which are set out on pages 8 to 19.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

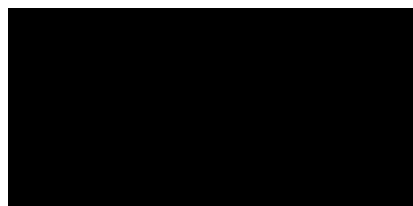
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (b) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



23rd September 2025

James Anderson & Co
Chartered Accountant (ICAS)
Pentland Estate
STRAITON
Edinburgh
EH20 9QH

Bright Green Nature

Statement of financial activities

for the period ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations and legacies	4	1,689	8,059	9,748	6,868
Charitable activities	5	-	51,908	51,908	10,288
Other trading activities		-	-	-	-
Total income		1,689	59,967	61,656	17,156
Expenditure on:					
Raising funds	6	-	2,500	2,500	-
Charitable activities	7	4,493	38,251	42,744	(23,937)
Total expenditure		4,493	40,751	45,244	(23,937)
Net surplus/(deficit)		(2,804)	19,216	16,412	(6,781)
Net surplus/(deficit) and movement in funds		(2,804)	19,216	16,412	(6,781)
Total funds at 1 st January	11	14,696	200,101	214,797	221,578
Total funds at 31st December	11	11,892	219,317	231,209	214,797

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derives from continuing activities.

The notes on pages 10 to 19 form part of these financial statements.

Bright Green Nature

Balance Sheet

As at 31 December 2024

Charity number SC051628	Note		2024 £	2023 £
Fixed assets				
Tangible assets	8		200,000	200,000
Current assets				
Debtors	9	5,000		5,000
Cash at bank and in hand		33,906		14,248
		<u>38,906</u>		<u>19,248</u>
Creditors – amounts falling due within one year	10	(7,697)		(4,451)
Net current assets			<u>31,209</u>	<u>14,797</u>
Net assets			<u>231,209</u>	<u>214,797</u>
Funds				
Unrestricted funds	11		11,892	14,696
Restricted funds	11		219,317	200,101
Total charitable funds			<u>231,209</u>	<u>214,797</u>

The notes on pages 10 to 19 form part of these financial statements.

The financial statements were approved by the board on 23rd September 2025 and signed on its behalf by:

Chair

Bright Green Nature

Notes to the Financial Statements

For the period ended 31 December 2024

1. Statutory information

Bright Green Nature is a Scottish Charitable Incorporated Association (SCIO) which was registered on 8th March 2022. The charity was incorporated in Scotland.

The company's registration number and registered office address can be found on the Reference and Administrative Details on page 1.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

2. Accounting Policies

The principal accounting policies adopted, judgement and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with:

- United Kingdom Accounting Standards, including Financial Reporting Standard 102. 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ("FRS 102") (United Kingdom Generally Accepted Accounting Practice);
- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP - FRS 102 effective 1 January 2019);
- The Charities and Trustee Investment (Scotland) Act 2005; and
- The Charities Accounts (Scotland) Regulations 2006 (as amended).

Bright Green Nature meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going Concern

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern as it has sufficient available funds to meet its anticipated expenditure. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Further explanation of the nature and purpose of each fund are disclosed in note 11.

Bright Green Nature

Notes to the Financial Statements

For the period ended 31 December 2024 (continued)

2. Accounting Policies (continued)

d) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

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

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Government and other grants are recognised at fair value when the charity has entitlement, after any performance condition is met, where it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank.

e) Donated services

The society benefits greatly from the involvement and support of its volunteers. In accordance with FRS 102 and the Charity's SORP (FRS 102) economic contribution of volunteers is not recognised in the accounts.

f) Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

All expenditure relates to charitable actions and governance costs being an Independent Examiner and bookkeeper.

g) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

h) Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and valued at historical cost.

Depreciation is provided on tangible fixed assets, except for land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life as follows:

- Buildings - over 50 years;
- IT equipment - over 3 years.

Bright Green Nature

Notes to the Financial Statements

For the period ended 31 December 2024 (continued)

2. Accounting Policies (continued)

i) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

j) Debtors

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

k) Cash at bank and in hand

Cash at bank and cash in hand includes costs and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are realistically measured at amortised cost using the effective interest method.

n) Taxation

No provision for corporation tax is necessary as the charity does not trade. The charity suffers input VAT on of its expenditure and which it is unable to recover.

3 Related party transactions and trustees' expenses and remuneration

One trustee has paid £900 of operating costs (2023: £900) and which have been accrued for repayment to them.

The benefactor, [REDACTED] donated Selkirk Deer Park is the spouse of [REDACTED] a trustee. Mr [REDACTED] has do [REDACTED] support the Microgrant Fund. [REDACTED] a trustee, donated £3,061 in 2023 to support the Microgrant Fund.

The trustees give freely of their time and expertise without any form of remuneration or other benefit in cash or kind.

No trustees were reimbursed expenses during the period (2023: £0).

Bright Green Nature

Notes to the Financial Statements

For the period ended 31 December 2024 (continued)

4	Unrestricted Funds £	Restricted Funds £	Total £
Donations and legacies 2024			
Donations	1,689	8,059	9,748
	<u>1,689</u>	<u>8,059</u>	<u>9,748</u>
	<u>1,689</u>	<u>8,059</u>	<u>9,748</u>
	Unrestricted Funds £	Restricted Funds £	Total £
Donations and legacies 2023			
Donations	3,807	3,061	6,898
	<u>3,807</u>	<u>3,061</u>	<u>6,898</u>
	<u>3,807</u>	<u>3,061</u>	<u>6,898</u>
Of other donations in 2024, £- (2023: nil represent costs for which the charity was liable, but where the cost was met by a trustee.			
5	Charitable activities 2024		
Grant income	-	51,908	51,908
	<u>-</u>	<u>51,908</u>	<u>51,908</u>
	<u>-</u>	<u>51,908</u>	<u>51,908</u>
	Charitable activities 2023		
Grant income	500	9,788	10,288
	<u>500</u>	<u>9,788</u>	<u>10,288</u>
	<u>500</u>	<u>9,788</u>	<u>10,288</u>
6	Fundraising costs 2024		
Fundraising consultant	-	2,500	2,500
	<u>-</u>	<u>2,500</u>	<u>2,500</u>
	<u>-</u>	<u>2,500</u>	<u>2,500</u>
.	Fundraising costs 2023		
Fundraising consultant	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>

Bright Green Nature

Notes to the Financial Statements

For the period ended 31 December 2024 (continued)

	Unrestricted Funds £	Restricted Funds £	Total £
7 Expenditure on charitable activities 2024			
Staff cost	-	11,437	11,437
Estate Management	134	1,848	1,982
Conservation activities	500	16,156	16,656
Estate and materials	-	1,399	1,399
Grant to Bang Goes the Borders	-	1,000	1,000
Rewilding microgrants	-	4,118	4,118
Subscription costs to similar organisations	160	-	160
Support costs	2,274	2,293	4,567
Governance costs	1,425	-	1,425
	<u>4,493</u>	<u>38,251</u>	<u>42,744</u>
<i>Support costs</i>			
Technology costs	336	-	336
Accountancy fees	900	-	900
Office running costs	332	-	332
Insurance	527	-	527
Marketing & PR	-	500	500
Recruitment	179	-	179
Training		1,793	1,793
	<u>2,274</u>	<u>2,293</u>	<u>4,567</u>
<i>Governance costs</i>			
Secretariat fees	1,000	-	1,000
Independent examiner's fee	425	-	425
	<u>1,425</u>	<u>-</u>	<u>1,425</u>

Bright Green Nature

Notes to the Financial Statements

For the period ended 31 December 2024 (continued)

	Unrestricted Funds £	Restricted Funds £	Total £
7 Expenditure on charitable activities (continued)			
Expenditure on charitable activities 2023			
Conservation activities	3,375	-	3,375
Community engagement	150	-	150
Grant to Eco Tweed	-	9,788	9,788
Grant to Bang Goes the Borders	1,700	-	1,700
Rewilding microgrants	1,317	2,960	4,277
Support costs	3,287	-	3,287
Governance costs	1,360	-	1,360
	<u>11,189</u>	<u>12,748</u>	<u>23,937</u>
<i>Support costs</i>			
Technology costs	2,243	-	2,243
Accountancy fees	550	-	550
Office running costs	266	-	266
Memberships	228	-	228
	<u>3,287</u>	<u>-</u>	<u>3,287</u>
	Unrestricted Funds £	Restricted Funds £	Total £
Expenditure on charitable activities 2023 (continued)			
<i>Governance costs</i>			
Legal and governance costs	-	-	-
Secretariat fees	1,000	-	1,000
Independent examiner's fee	360	-	360
	<u>1,360</u>	<u>-</u>	<u>1,360</u>

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Notes to the Financial Statements

For the period ended 31 December 2024 (continued)

8	Tangible fixed assets	Selkirk Deer Park £	Total £
	Cost		
	At 1 st January 2024	200,000	200,000
	Additions	-	-
	Disposals	-	-
	At 31 st December 2024	<u>200,000</u>	<u>200,000</u>
	Depreciation		
	At 1 st January 2023	-	-
	Charge for the period	-	-
	Disposals	-	-
	At 31 st December 2023	<u>-</u>	<u>-</u>
	At 31 st December 2024	<u>200,000</u>	<u>200,000</u>
	At 31 st December 2023	<u>200,000</u>	<u>200,000</u>

Selkirk Deer Park was gifted to the charity on 17th November 2022, with the effective date of the transaction being when it was recorded at the Land Registry on 13th January 2023. The land was valued on 14th September 2022 at £200,000; the Park has been recognised at this value. A charitable exemption from Land and Buildings Transaction Tax was sought and obtained.

	Total 2024 £	Total 2023 £
9 Debtors		
Other debtors	5,000	5,000
	<u>5,000</u>	<u>5,000</u>

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Notes to the Financial Statements

For the period ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
10 Creditors		
Amounts falling due within one year		
Creditors & accruals	7,697	4,451
	<u>7,697</u>	<u>4,451</u>

11 Statement of funds 2024	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers Between Funds £	Balance at 31 December 2024 £
<i>Unrestricted funds</i>					
General fund	14,696	1,689	(4,493)		11,892
<i>Restricted funds</i>					
Blackport land fund	200,000	-	-		200,000
Microgrant fund	101	5,680	(5,120)		661
Swire Biodiversity Fund	-	5,000	(2,090)		2,910
NatureScot		18,120	(19,403)		(1,283)
National Lottery Nature		19,824	(8,359)		11,465
Northumberland Wildlife Trust		2,384	(2,104)		280
Garfield Weston Grant		8,000	(3,000)		5,000
Small grants		959	(675)		284
	<u>200,101</u>	<u>59,967</u>	<u>(40,751)</u>		<u>219,317</u>
Total funds	<u>214,797</u>	<u>61,656</u>	<u>(45,242)</u>		<u>231,209</u>

Statement of funds 2023	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers Between Funds £	Balance at 31 December 2023 £
<i>Unrestricted funds</i>					
General fund	21,578	4,307	(11,189)	-	14,696
<i>Restricted funds</i>					
Blackport land fund	200,000	-	-	-	200,000
Microgrant fund	-	3,061	(2,960)	-	101
Swire Eco Tweed Fund	-	9,788	(9,788)	-	-
	<u>200,000</u>	<u>12,849</u>	<u>(12,748)</u>		<u>200,101</u>
Total funds	<u>221,578</u>	<u>17,156</u>	<u>(23,937)</u>	-	<u>214,797</u>

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Notes to the Financial Statements

For the period ended 31 December 2024 (continued)

11 Statement of funds (continued)

The Unrestricted Funds represents the unrestricted funds which the trustees are free to use in accordance with the charitable objects of the charity.

The restricted funds of the Charity and the purposes for which they have been given are:

Restricted fund name	Purpose
Blackport land fund	This represents the value of the land donated to the charity.
Microgrant fund	Donations for the purpose of funding the microgrant scheme operated by the Charity.
Garfield Weston Grant	A grant for the purposes of supporting fundraising efforts and general marketing.
National Lottery Nature Restoration Officer Grant	Funding for the salary and training of a Nature Restoration Officer, the role of whom is to support Wild Your Space (WYS) Microgrant applicants with their own small scale nature restoration projects.
NatureScot	Nature Restoration Fund funded the restoration of a wetland area at the Deer Park and Haining sites.
Northumberland Wildlife Trust	NWT disbursed National Lottery Heritage Fund grant monies specifically funding BGN to conduct community engagement activities as part of the Development phase work programme to conserve red squirrels.
Small Grants Fund	Comprises several small grants for the promotion of the engagement work of the charity.
Swire Biodiversity Fund	To fund the Biodiversity Officer position for 1 day per week, to conduct maintenance and surveying of the Deer Park site.
Swire Tweed Eco fund	A grant to manage an onward grant to Tweed Eco for the production of bird boxes to be used in conservation settings.

12 Analysis of net assets between funds 2024

	Fixed Assets £	Cash £	Net Current Assets/ (Liabilities) £	Total £
Restricted funds	200,000	19,317	-	219,317
Unrestricted funds	-	14,589	(2,697)	11,892
	<u>200,000</u>	<u>33,906</u>	<u>(2,697)</u>	<u>231,209</u>

Analysis of net assets between funds 2023

	Fixed Assets £	Cash £	Net Current Assets £	Total £
Unrestricted funds	-	14,147	549	14,696
Restricted funds	200,000	101	-	200,101
	<u>200,000</u>	<u>14,248</u>	<u>549</u>	<u>214,797</u>

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Notes to the Financial Statements

For the period ended 31 December 2024 (continued)

13 Prior period Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from:				
Donations and legacies	4	3,807	3,061	6,868
Charitable activities	5	500	9,788	10,288
Other trading activities				
Total income		4,307	12,849	17,156
Expenditure on:				
Raising funds	6	-	-	-
Charitable activities	7	(11,189)	(12,748)	(23,937)
Total expenditure		(6,882)	101	(23,937)
Net surplus/(deficit)		(6,882)	101	(6,781)
Net surplus/(deficit) and movement in funds		(6,882)	101	(6,781)
Total funds at 1 st January	11	21,578	200,000	221,578
Total funds at 31st December	11	14,696	200,101	214,797

