



The Wildlife Trust for
**Lancashire
Manchester &
North Merseyside**



Annual Report

1st April 2022 – 31st March 2023

The Bay team rock-pooling 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



Rindle Moss

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 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

Promoting the enjoyment of the natural world is an important part of what we do



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.



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
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 Woollen 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

Meaningful engagement with **249 people** who are in strategic/influential positions

We have led or been part of **68 partnerships**

We supported **17 placements/trainees**

We have held **161 training courses** with **1,136 participants**, 274 of these participants received a certification

Supported **747 participants** through Nature and Wellbeing programmes contributing **12,903 hours**

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.

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.**



Great crested newt by Tom Bridges

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. >>>

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



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.**

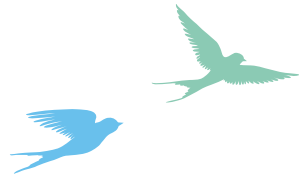
We have continued to champion restoration of our peatlands where possible, but also drove forwards with our work to pioneer alternative management practises on farmed peat soils, at the Interreg NWE Care Peat funded 'carbon farm' trial in Lancashire and Precious Peatlands funded Rindle Moss wetter farming 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

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.



Manchester Festival of Nature by Paul Heyes

48

Number of partnerships we have been involved in

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. >>>



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.

Cablings 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.



Rachel Cripps, Fiona Whitfield, Tom Burditt, Alex Sobel MP and Bill Esterson MP

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.



Rare Isle of Man cabbage by Alan Wright



859
Number of people
advocating on
our behalf



Finding newts in our new ponds



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.

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

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.



Mere Sands Wood hide by Charlotte Varela



Large Heath butterfly by Andy Hankinson

People Engagement

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.

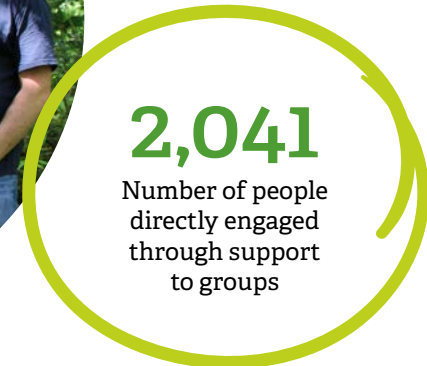
We're also really excited to be developing nature and wellbeing groups over the next few years at The Chai Centre in Burnley in partnership with Lancashire and South Cumbria NHS Foundation Trust.

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.



Getting out into nature is a great way to meet 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



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.

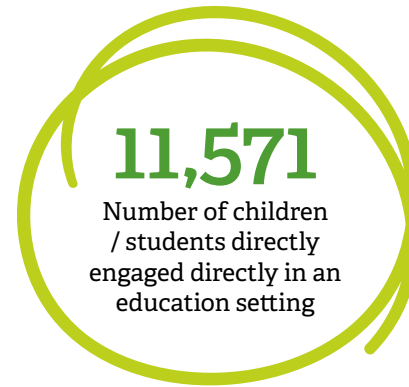
The team has established the Nature-Based Learning (NBL) outreach team. This team works closely with schools in their own settings to embed outdoor learning, community engagement activity and training for teachers. The Nature-Based Learning team also launched our fantastic Wild Workshops programme where 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



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.



Annual Review 2023

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!





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. Youth Voice 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
- VP plc
- Decordia Ltd
- Fort Vale Engineering Ltd
- 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 MFOH by Paul Heyes



Decordia's Cordelia Ashwell with Peatlands Comms Officer Jenny Bennion



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

You can find out more about our fundraising, and see our supporter care charter at www.lancswt.org.uk/support-us/about-our-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.



Bluebells by Alan Wright

Some key highlights include:

- An overhaul of 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!





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.



The new Lunt building by Tom Burditt



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.



Aerial view of Brockholes by Stephen Melling



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

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.

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%).



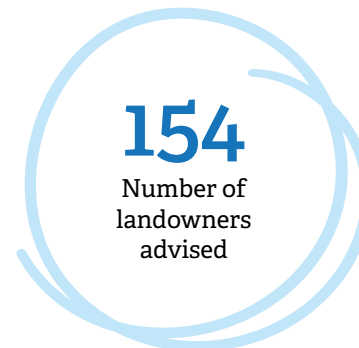
Dandelion clock by Alan Wright

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.

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.



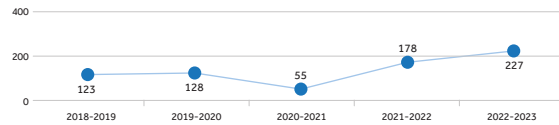
Safety, Health and Environmental Performance (SHE)

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.

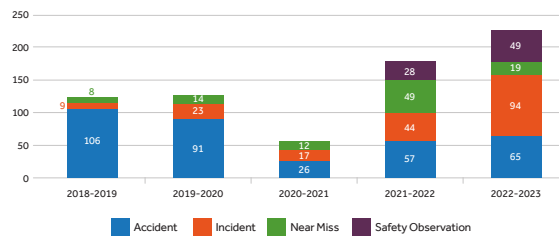
Total SHE Reports



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



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.

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.



Kestrel at Brockholes by Les Price



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 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 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

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

28/07/2023

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

	Notes	Group		Charity	
		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

	2023 £'000	2022 £'000
Total staff costs		
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						
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

Amounts falling due within one year	Group		Charity	
	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

Amounts falling due within one year	Group		Charity	
	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

Deferred income	Group		Charity	
	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
Phillips 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

	2023 £'000	2022 £'000
The reconciliation of net expenditure to net cash flow from operating activities is as follows:		
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.

	2023 £'000	2022 £'000
Profit and loss account for twelve months to 31 March 2023		
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

	2023 £'000	2022 £'000
Balance sheet as at 31 March 2023		
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



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.**



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