



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



Annual Report

1st April 2023 – 31st March 2024

The Witton Greenhouse Project



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Chair's Statement



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

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

- ✓ We are major players in the restoration of peatlands, slowing the release of carbon and starting its capture as well as creating new and valuable wildlife habitats. We work on lowland and upland peat, on our own land and land owned by other people. It was particularly exciting that this year the Trust was able to acquire land to extend its reserves on the Manchester Mosslands.
- ✓ We protect and care for rare and precious habitats which host some rare and precious species. We work on habitats like Freshfield Dune Heath, where nearly 2,000 species have been recorded and where we are using conservation grazing and mechanical gorse removal to improve the habitat.
- ✓ We advocate and influence at a regional level with local authorities, government agencies, other environment organisations, landowners, farmers and MPs. We work with partners on landscape-scale restoration projects. Building sustainable, connected habitats and ecosystems to increase biodiversity across the North West.

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

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

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

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

Julian Jackson





Our Vision, Mission & Goals



Our Vision

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

Our Mission

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

Our Strategic Goals

1. Nature is in recovery with abundant, diverse wildlife and natural processes creating wilder land and seascapes where people and nature thrive
2. People are better connected to nature in their lives and more are taking purposeful action for wildlife
3. Lancashire Wildlife Trust has the financial and human resources, systems and skills that it needs to improve our impact for nature's recovery

Ambition by 2030

30% of land and sea is in recovery

1 in 4 people taking action for nature

LWT will be bigger, better and more joined up*

Our National Goals:

1. Nature is in recovery with abundant, diverse wildlife and natural processes creating wilder land and seascapes where people and nature thrive.
2. People are taking action for nature and the climate, resulting in better decision making for the environment at both the local level and across the four nations of the UK.
3. Nature is playing a central and valued role in helping to address local and global problems.

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

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

Public Benefit Statement

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

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

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

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

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



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

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

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

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

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

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

Calendar highlights throughout the year



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

APRIL TO JUNE

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

JULY TO SEPTEMBER

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

OCTOBER TO DECEMBER

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

#VoteWildlife

more than £1million secured for peatland restoration

on the Greenspace project

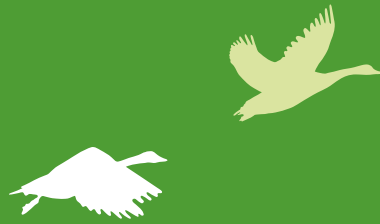
JANUARY TO MARCH

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



Willow Tit by Adam Jones

Nature Recovery



In partnership

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

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

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

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

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



Terns at Seaforth by Alan Wright



Red alert
helping our native squirrels across the north



Volunteering at Cutacre

Reserve Management

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

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

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

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



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

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

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

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

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



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



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

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

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

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

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





Landscape Programmes

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

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

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

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

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



Sphagnum moss by Chris Miller



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

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



Campaigning for wildlife by Alan Wright

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

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





Peatlands

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

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

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



Isle of Man cabbage looking towards St Annes by Alan Wright

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

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

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

A Bog's Life

Educating people about peat

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

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



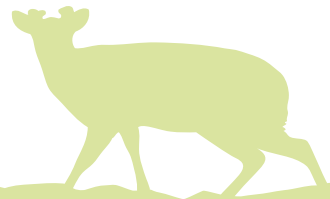
Blackburn group of volunteers

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

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

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

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





Urban Nature Programmes

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

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

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

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

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

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

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



Willow Tit by Jessica Fung



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

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

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

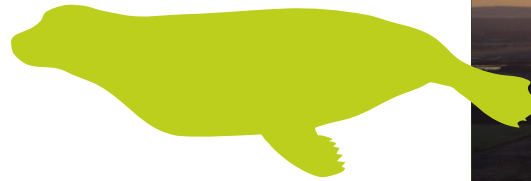
Members of the team have undertaken ecological baseline surveys with Greater Manchester Local Authorities, including Oldham, Tameside and Bury. This work will help these authorities to maximise investment into key wildlife sites soon.

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

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

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





Standing Up for Wildlife

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

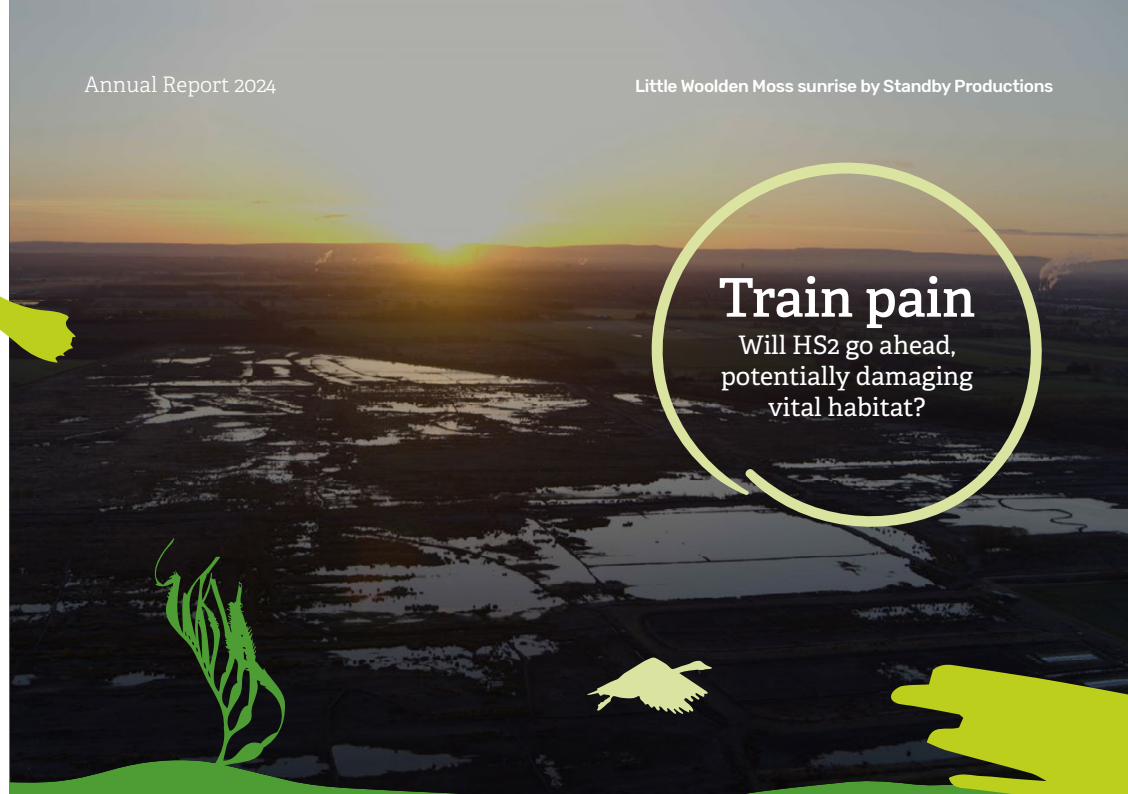
We understand that economic arguments were considered to trump those considerations. However, we fight on to get the best deal for marine and coastal wildlife.

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

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

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

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



Train pain

Will HS2 go ahead, potentially damaging vital habitat?

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

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

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

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



The Fylde Sand Dunes by Amy Pennington



Living Sea Coastal Projects

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

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

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

Lobbying

Protecting our Irish Sea from damaging development

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

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

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



Christmas tree planting at Fylde Sand Dunes



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

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

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

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



People Engagement



Nature and Wellbeing

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

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

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

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

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

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



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

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

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

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

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



Rockpooling at Heysham by Alan Wright





**Time
for action**
We are asking people to
make a difference

Action for Nature & Volunteers

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

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

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

Nextdoor Nature, a programme led by RSWT and funded by the National Lottery Heritage Fund, has seen good results via our pilot programme in Merseyside. It has focused on Bootle, Seaforth and Litherland areas.

The community empowering approach has resulted in local groups sowing their own wildflower meadows, planting fruit trees, creating a nature park and setting up gardening clubs. Lots of learning has come from it, the effectiveness of specific staff supporting groups in helping make changes they need in their neighbourhoods that benefits nature. It is cost effective as well as powerful.

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

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



Darwen Moor guided walk
A.J.Critch Wildlife



Wigan Greenheart LRS Walking
& Talking event by Jessica Fung



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

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

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

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

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





It's
great
outdoors
A natural
education for
our children

Education

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

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

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

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

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

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

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





Youth Council and Youth Voice

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

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

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

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

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

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

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

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



Youth Council
Our young people are making a difference for nature



Youth Council



Youth Council at MFON 2023



Our Partners

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

- Beechfields Brands
- Close Brothers
- Eric Wright Group
- Evans Vanodine
- Gresham Office Furniture
- Little Green Feet
- JBI Ltd
- Mace
- Northstone
- Places for People
- Planet Shine
- Siemens
- Standby Productions
- Volker Stevin
- VP plc
- Victrex
- Decordia Ltd
- Dock10

- Fort Vale Engineering Ltd
- Making Energy Greener
- MJ Wilkinson Plant Hire
- Cavendish Nuclear
- Stowe Family Law
- Valley Mist
- Weinerberger
- Hoofs & Paws
- Moss Wood Caravan Park
- Wild Woolers
- Worthington Sharpe Ltd
- Siemens
- Wildlife Travel
- Morgan Sindell
- Construction
- Eric Wright Constuction
- VercoGlobal
- Laing



Welly Workout by Jamie Lawson

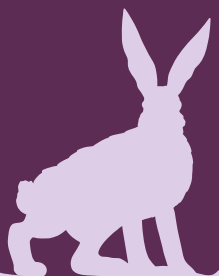


Corporate partners volunteering at Brockholes



The Wild Woolers

Good for business
And it's good for nature



Resilience

Fundraising

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

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

Delivered this year by carefully vetted and monitored fundraising professionals:

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

Delivered by our skilled in-house team:

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

Growing our resources

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

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

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

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



SOME KEY HIGHLIGHTS INCLUDE:

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

Wild days

Our campaigns are raising awareness and money



My Wild Garden Award by Lucy Coxhead



Hedgehog by Heather Sheldrick





Brockholes Enterprises Limited

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

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

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



Brockholes Winter Fayre by Paul Heyes

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

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

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



Brockholes wedding



Brockholes nature reserve



Food for thought

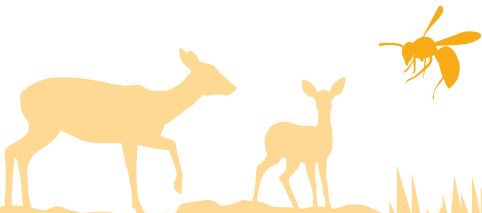
Our cafes overlook natural wonders

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

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

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

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





Equality, Diversity and Inclusion

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

In the last year the Group has:

- ✓ Supported a Senior Manager who chairs the group, alongside a Trustee. Both the Chair and Trustee provide updates and feedback to Council and the HR Sub Committee.
- ✓ Produced an Equality, Diversity Inclusion (EDI) Policy and public statement.
- ✓ Created a 'Wild About Inclusion' Action Plan approved by Trustees with measurable targets to drive forward change. Focussing on priorities identified through consultations, feedback, baseline data analysis and actions embedded across all workstreams within our Business Plan.
- ✓ Conducted an Annual survey to review our organisational diversity, with an opportunity for staff to feedback and contribute on our performance.
- ✓ Approved the EDI training that has become mandatory for staff and Trustees – 100% of staff have completed in the last year.
- ✓ Introduced a Reward and Recognition Package for staff that also supports recruitment and retention.

- ✓ Carried out a number of consultations and internal audits with groups and organisations with lived experience to provide feedback on our facilities and activities, and to co-design future priorities to improve accessibility. Thanks to Purple Patch, The Brain Charity and Bury Blind Society for valued presentations and feedback. This activity has helped us to consider new and different ways to engage with more diverse audiences.
- ✓ Supported 13 Traineeships and Placements who gained valuable skills and experience early in their environmental sector career.
- ✓ Created an accessible Outdoor Learning area at Brockholes, co-designed by people who will benefit from it the most.

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



Painted lady butterfly by Ali Rajabali

Nature for all
We want to share our wild places with everyone





Maintenance

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

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

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

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



Scrub clearance at Little Woolden Moss by Jamie Lawson



Safety, Health and Environmental Performance

GRAPH 1

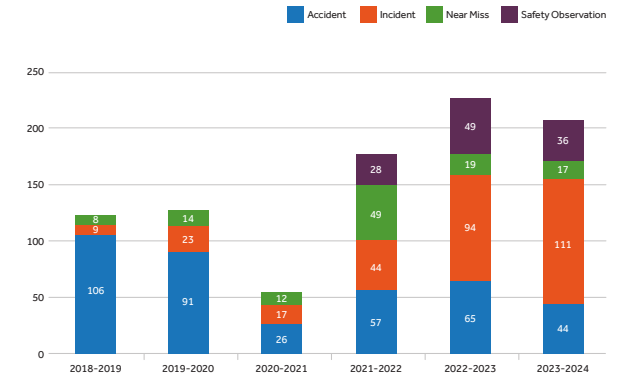
We've seen an encouraging reduction in the number of accidents. The rise in incidents can be directly attributed to the increase in anti-social behaviour, rather than injuries or unsafe acts by staff, volunteers or general visitors.

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

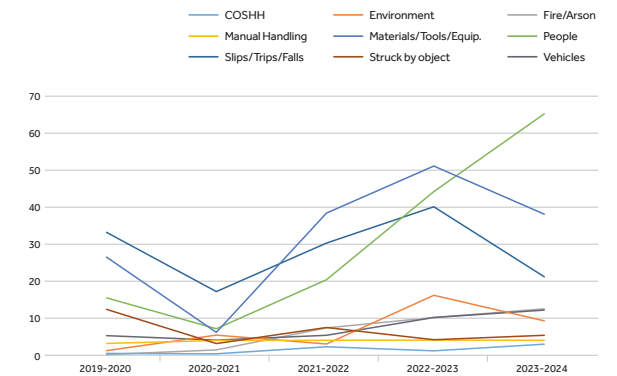
GRAPH 2

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

GRAPH 1: REPORT TYPES



GRAPH 2: NUMBER OF REPORTS PER CATEGORY



GOING FORWARD

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



Environmental Performance

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

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



Below are some of our current activities:

- ✓ Every team embedding Net Zero targets within the business plan with measurable targets to drive forward change.
- ✓ The Trust's Carbon team is active, consisting of 17 staff meeting every other month to plan actions and share learning.
- ✓ Trust staff came first in the Lancashire 50-199 staff Table for Cycle September UK 2023. Over half our recorded miles were transport miles, which saved 891 lbs of CO². Our score of 5419 points also saw us take Bronze in the UK competition
- ✓ Preparing Carbon Literacy training for all staff, to be rolled out during 2024/25.
- ✓ Calculating our Carbon Footprint for the past 5 years. This process has evolved in line with National Wildlife Trust metrics and learning. The fourth submission of our Carbon Footprint calculation was submitted to RSWT at the end of January 2024, showing 683.88 CO₂e. Further details of methodology and outcomes will be available on request when the full report is issued in 2024. Table below shows a comparison of emissions between each reporting period.

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

Note CO₂e = Carbon Dioxide Equivalent: Unit used to compare emissions of greenhouse gases, using carbon dioxide as the benchmark. For example, Methane is approximately 28 more warming than carbon dioxide, therefore 1 tonne of Methane is equivalent to 28 tonnes of carbon dioxide.



Sustainable Development Goals (SDG)

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

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

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

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



GOALS	INTERNATIONAL TARGETS	SOME OF OUR ACTIONS OVER 2023/24
<p>Ensure healthy lives and promote well-being for all at all ages</p>	<p>3.4 ...promote mental health and well-being</p>	<ul style="list-style-type: none"> • 686 community participants in health / wellbeing programmes (against target of 672) • 932 active volunteers contributing 46079 volunteering hours (prior year 798 volunteers giving 43025 hours) • Investment into Volunteer Manager Post
<p>Ensure inclusive education & promote lifelong learning opportunities for all</p>	<p>4.7 ...ensure that all learners acquire the knowledge and skills needed to promote sustainable development</p>	<ul style="list-style-type: none"> • 12,325 people engaged with educational activities (against the target of 20000). Reduction due to turnover/ capacity impacts • 2,114 people trained (prior year 1,159) • 348 advocates trained and inspiring other to take action for nature • 2,064 people directly engaged through support to groups (prior year 2,041)
<p>Take urgent action to combat climate change and its impacts</p>	<p>13.2 Integrate climate change measures into national policies, strategies and planning</p> <p>13.3 Improve education, ...on climate change mitigation, adaptation</p>	<ul style="list-style-type: none"> • Awareness campaigns and Peatland protection and advocacy including strengthening mitigation and compensation policies for deep peat development proposals • Training and mentoring young people to become marine influencers • The Bay and Fylde Dunes projects stepping up climate change mitigation and adaptation delivery including organising multiple Marine Week engagement events • Our Future Coast project gathering insights from coastal communities, undertaking Community Readiness assessments and commissioning 2 reports on best practice in coastal management
<p>Conserve & sustainably use the oceans, seas and marine resources for sustainable development</p>	<p>14.2 ...manage and protect marine and coastal ecosystems</p> <p>14.5 ...conserve coastal and marine areas</p>	<ul style="list-style-type: none"> • Irish Sea Network Vision for the Irish Sea advocacy in "Ecological Considerations for Marine Spatial Planning in the Irish Sea" Report • Over 340 volunteers involved in award-winning climate adaptation project at Fylde Sand Dunes, recycling Christmas trees by planting them to create new dunes
<p>Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss</p>	<p>15.1 ...ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems</p> <p>15.3 ...combat desertification, restore degraded land and soil</p> <p>15.4 ...ensure the conservation of mountain ecosystems, including their biodiversity</p> <p>15.5 ...halt the loss of biodiversity..., protect and prevent the extinction of threatened species.</p> <p>15.8 ...prevent the introduction and... the impact of invasive alien species on land and water ecosystems.</p> <p>15.9 ...integrate ecosystem and biodiversity values into national and local planning, development processes</p>	<ul style="list-style-type: none"> • 607 Landowners / Land managers advised on over 3,700ha of land (prior year 154 Landowners/managers advised on .3536 ha). Actively restoring or managing over 1,000 hectares across lowland and upland peatland • 596 hectares of lowland peat restored (against target of 600 ha), and wetter farming trials conducted • 450 hectares of upland peat restored (against target of 300ha by 2025) • Planning species recovery over 1,446 ha of land in Wigan and Leigh. Including 51 Biodiversity Assessments carried out (against target of 15) and Large Heath Butterfly reintroduction • Over 900 volunteers helping to improve habitats • Red squirrel conservation • Advocacy for biodiversity in housing and infrastructure developments. Responding to 26 local plans in our area. • 87 MPs directly engaged (prior year 9) with parliamentary event organised in Westminster • 602 people in an influential position directly engaged (prior year 264)



Principal Risks and Uncertainties

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

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

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





Future Outlook – Tom Burditt

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

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

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

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

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

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



English longhorn cattle by Lucy O'Reilly

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

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

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

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

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

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



Structure, Governance and Management

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

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

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

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

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

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

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

Related parties

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

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

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

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

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

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

Statement of the Board's responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

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

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



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



Meadow Cranes-bill by Dave Bennion



Fly Agaric Mushroom by Jemma Aspden

Financial review

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

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

Financial activities

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

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

Statement of financial position

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

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

Cash flow

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

Investment policy

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

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

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

Financial reserves

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

Restricted funds

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

Unrestricted funds

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

Reserves policy

The Trust has established a financial reserves policy to cover for unexpected reductions in short-term income. Under the policy the

Trust aims to hold sufficient unrestricted reserves in sufficiently liquid form (ie. as net current assets and investments) to enable it to cover three months of core operating expenditure (excluding depreciation). Core operating expenditure excludes expenditure funded by restricted or endowment funds.

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

Remuneration

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

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

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



We have audited the financial statements of The Lancashire Wildlife Trust (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2024 which comprise the Group Statement of Financial Activities, the Group and Charity Balance Sheets, Group Cash Flow Statement and related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice)).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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



Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

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

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.


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

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with the Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

Date: 4th November 2024

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

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

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

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

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

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

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

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



Julian Jackson
Chair



Nick Williams
Treasurer

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

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

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

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

1. ACCOUNTING POLICIES

1.1 Basis of accounting

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

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

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

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

1.2 Going concern

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

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

1.2 Consolidated financial statements

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

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

1.3 Company status

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

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

1.4 Funds held by the charity

Endowment funds

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

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

Restricted funds

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

Unrestricted funds

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

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

1.5 Incoming resources

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

Membership subscriptions are accounted for on a cash received basis.

Donations are recognised as income when the donation is made.

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

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

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

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

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

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

1.6 Resources expended

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

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

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

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

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

1.7 Intangible fixed assets

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

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

1.8 Tangible fixed assets and depreciation

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

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

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

Land and buildings

4% to 20%
straight line

Motor Vehicles

33⅓%
straight line

Furniture, fittings and equipment

20%
straight line

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

1.9 Heritage assets

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

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

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

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

1.10 Investments

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

1.11 Stocks

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

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

1.12 Operating leases

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

1.13 Pension costs

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

1.14 Financial instruments

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

1.15 Critical accounting estimates and areas of judgement

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

Useful economic life of tangible fixed assets

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

There are no critical areas of judgement.

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

2. DONATIONS AND LEGACIES

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

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

3. INCOME FROM CHARITABLE ACTIVITIES

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

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

3. INCOME FROM CHARITABLE ACTIVITIES (continued)

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

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

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

4. INCOME FROM OTHER TRADING ACTIVITIES

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

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

5. INVESTMENT INCOME

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

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

6. ANALYSIS OF TOTAL RESOURCES EXPENDED

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

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

Total resources expended are stated after charging:

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

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

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

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

7. ALLOCATION OF SUPPORT COSTS

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

(1) Estimated % of charity only activities

(2) Estimated % of total group activities

8. EMPLOYEES

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

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

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

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

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

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

8. EMPLOYEES (continued)

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

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

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

9. PENSION ARRANGEMENTS

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

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

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

10. INTANGIBLE FIXED ASSETS

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

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

11. TANGIBLE FIXED ASSETS (excluding Heritage Assets)

Group	Freehold buildings £'000	Leasehold buildings £'000	Buildings under construction £'000	Motor vehicles £'000	Fixtures, fittings and equipment £'000	Total £'000
Cost:						
At 1 April 2023	10,961	720	335	347	1,429	13,792
Additions	-	-	188	49	132	369
Disposals	-	-	-	(7)	-	(7)
At 31 March 2024	10,961	720	523	389	1,561	14,154
Depreciation:						
At 1 April 2023	(5,349)	(569)	-	(298)	(1,253)	(7,469)
Charge for the year	(451)	(29)	-	(34)	(69)	(583)
Disposals	-	-	-	7	-	7
At 31 March 2024	(5,800)	(598)	-	(325)	(1,322)	(8,045)
Net book value:						
At 31 March 2024	14,154	122	523	64	239	6,109
At 31 March 2023	5,612	151	335	49	176	6,323
Charity						
Cost:						
At 1 April 2023	10,961	720	335	347	1,245	13,608
Additions	-	-	188	49	118	355
Disposals	-	-	-	(7)	-	(7)
At 31 March 2024	10,961	720	523	389	1,363	13,956
Depreciation:						
At 1 April 2023	(5,349)	(569)	-	(298)	(1,089)	(7,305)
Charge for the year	(451)	(29)	-	(34)	(62)	(576)
Disposals	-	-	-	7	-	7
At 31 March 2024	(5,800)	(598)	-	(325)	(1,151)	(7,874)
Net book value:						
At 31 March 2024	5,161	122	523	64	212	6,082
At 31 March 2023	5,612	151	335	49	156	6,303

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

12. HERITAGE ASSETS

Group and Charity	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2024 £'000	Total 2023 £'000
Cost:					
At 1 April 2023	345	2,911	212	3,468	3,468
Additions	-	163	-	163	-
Disposals	-	-	-	-	-
At 31 March 2024	345	3,074	212	3,631	3,468
A five-year summary of heritage asset transactions is as follows:					
Group and Charity	2024 £'000	2023 £'000	2022 £'000	2021 £'000	2020 £'000
Cost brought forward	3,468	3,468	3,133	3,133	2,778
Purchases in year	163	-	335	-	380
Disposals in year	-	-	-	-	(25)
Cost carried forward	3,631	3,468	3,468	3,133	3,133

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

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

13. INVESTMENTS

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

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

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

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

Lancashire Wildlife Enterprises Limited

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

Further information is provided at note 24.

14. STOCK

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

15. DEBTORS

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

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

16. CREDITORS

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

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

17. OPERATING LEASE COMMITMENTS

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

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

18. CAPITAL COMMITMENTS

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

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

19. RELATED PARTY TRANSACTIONS

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

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

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

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

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

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

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

20. ANALYSIS OF CHARITABLE FUNDS

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

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

20. ANALYSIS OF CHARITABLE FUNDS (continued)

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

20. ANALYSIS OF CHARITABLE FUNDS (continued)

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

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

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

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

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

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

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

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

24. TRADING SUBSIDIARY

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

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

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

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

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

Our History

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



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

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

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

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

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



@Lancashirewildlifetrust



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www.lancswt.org.uk