



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

Annual Report



1st April 2024 to 31st March 2025

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

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Little egret
© Alan right

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

Chair's Statement



LWT Chair Chris Davies

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

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

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

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

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

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

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

Chris Davies, Chair

Our Vision, Mission & Goals

Our Strategic goals Ambition by 2030

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



Blackburn Council Asylum Case workers at The Witton Park Greenhouse Project

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

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 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)

Public Benefit Statement



Having fun at the Manchester Festival of Nature by Paul Heyes

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

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

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

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

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

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

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

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

Sustainable Development Goals (SDG)

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

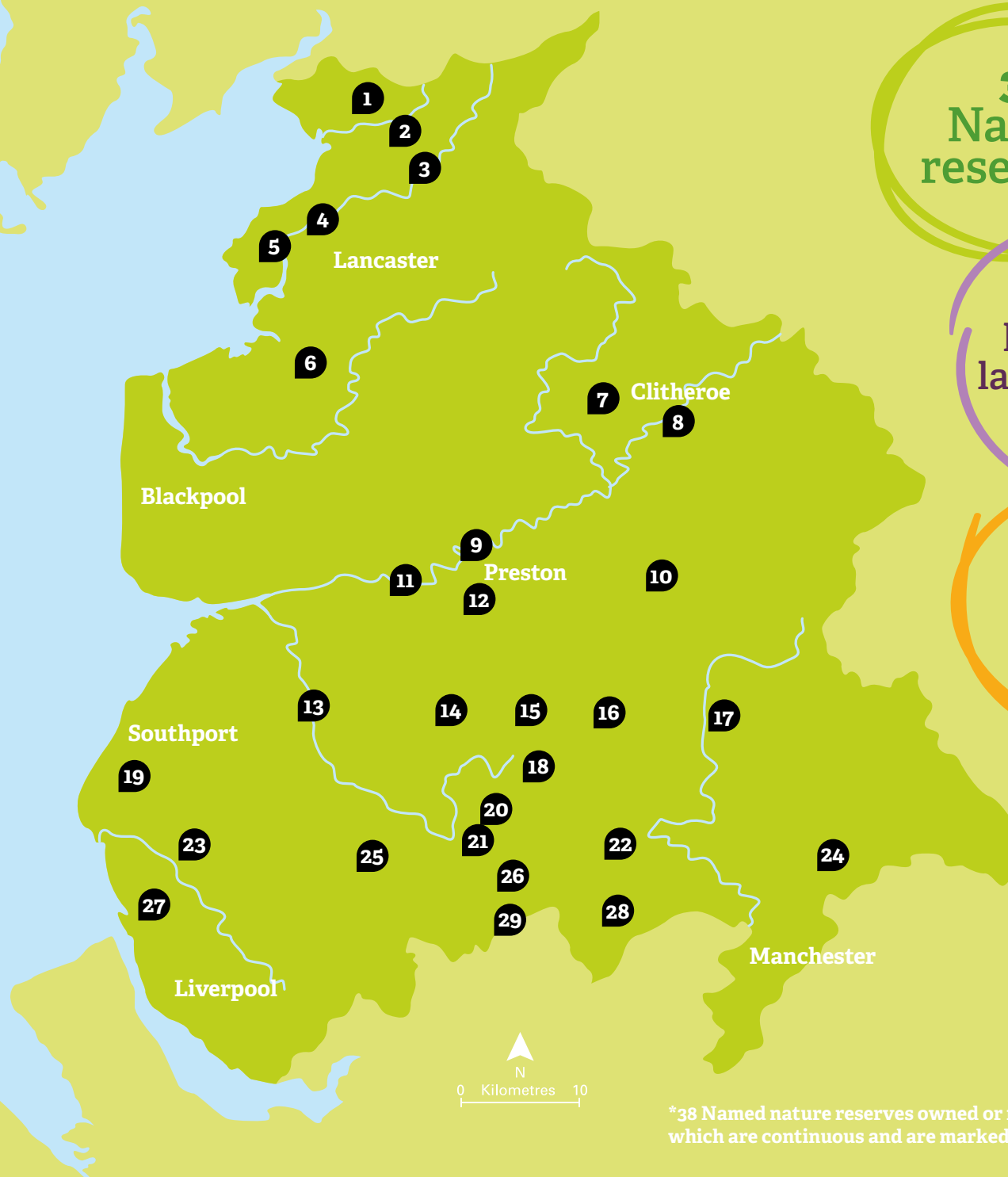
We are a local grass roots organisation that thinks globally and acts locally. In our work, and the work we undertake with others, we are actively working to creating a healthier more sustainable environment in Lancashire, Manchester and North Merseyside. Whilst acting locally, right is a short list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



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

Our Reserves

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



38
Nature
reserves*

1,252.46
hectares of
land managed
for nature

23 nature
reserves
with public
access



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

Our Key Impacts



13,049

Hectares of land improved/advised on for nature



57,841

people engaged with Trust activities



144

landowners supported/advised



203

sites/greenspaces improved



53

partnerships led



148

partnerships supported



556

external groups supported



652

events delivered and attended



429

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



550

people reporting improved health and wellbeing



397

schools/colleges/universities supported



647

people trained



42,029

volunteering hours



68

staff Carbon literacy accredited



805

volunteers

Highlights

April to June

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

July to September

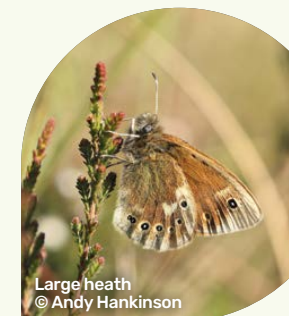
- 3,500 people enjoyed the Brockholes Summer fete
- Over 100 common tern chicks fledged at Seaforth
- Wetter farming and paludiculture funding secured to continue work to 2029
- Launch of the Lancashire Living Seas Wildlife Trail

October to December

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

January to March

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



Nature Recovery



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

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

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

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

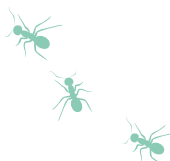
At Brockholes, funding from Highways England and Biffa enabled us to create and restore breeding wader habitat, manage reedbeds, reprofile nesting islands, install fencing to keep predators out, clear scrub and add a new tilting weir to enable us to more accurately manage water levels.



Conservation grazing is helping us to create habitats on nature reserve

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

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



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

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



Planting sphagnum moss

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

The last year saw the completion of our Round One Nature for Climate Peatland Grant Scheme (NCPGS) funding restoration of 200ha of degraded lowland raised bog across 14 sites in the North of England: securing an estimated 46,457 tons of CO₂e. We are now starting on a further 417 hectares across 16 sites in round three, including Darwen Moor, Red Moss in Greater Manchester and Colliers Mosses in Merseyside.

This will secure an estimated 90,000 tonnes of CO₂e by 2050 – the equivalent of taking 22,000 cars off the road for a whole year. Partnership working is key to successful delivery at scale for nature recovery, and the NCPGS work has enabled us to forge new partnerships with land owners such as National Trust (at Rufford and Dunham Massey), the Church of England, Mersey Forest and Lords Hall Estate in the West Pennines.





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

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

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



Restoration work at Astley Moss

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

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

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



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

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

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

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



Guests at the launch of the learning centre at Lunt

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

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

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

Sam Worthington, Worthington Sharpe,
Local Business Member





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

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

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

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

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

Dave Steel, LWT Volunteer

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



People Engagement

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

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

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

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

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

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



“The importance of restoring areas of lowland peat is critical to carbon capture and restoring nature. Working with LWT at Manor House Farm has been a pleasure, I've learnt so much and seeing the transformational change has been energizing”

Justin Matthews, Lead Ranger at National Trust

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

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

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

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

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



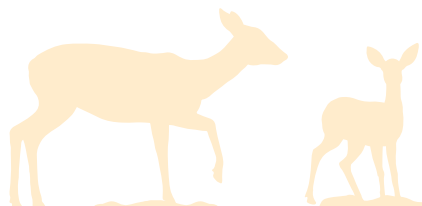
Volunteers at Cutacre by Lydia German



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

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

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



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

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

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

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

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

The Lancashire Wildlife Trust Limited

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





Youth Council

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

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

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

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

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

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

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

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

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

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

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

Simon Owen,
Standby Productions



The Youth Council at Manchester Festival of Nature by Paul Heyes



Council member Tammy litter-picking in the Tawd Valley

Resilience

Future Outlook

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

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

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

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



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

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

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

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

The Lancashire Wildlife Trust Limited

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



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

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

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

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

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

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



Green Finance Initiatives

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

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

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

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

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

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

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

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

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

The Lancashire Wildlife Trust Limited

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



Volunteers hedgelaying at Cutacre
by Lydia German

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

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



Little Woollen Moss by
A.J.Critch Wildlife



Our Visitor Centres

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

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

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

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



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

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

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

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

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



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

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

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

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

Justin Matthews, Lead Ranger
at National Trust



Environmental Performance

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

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

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

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

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

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



Local businesses on a tour of Lunt Meadows by Alan Wright



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

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

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

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

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





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

Our Systems

Equality, Diversity & Inclusion (EDI)

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

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

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

Anthony Chadwick, Webinar vet

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

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

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

Maintenance

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

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

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

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

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

Health & Safety

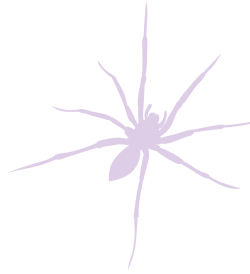
Our dedicated SHE Committee actively monitor Safety, Health & Environmental reports and processes to ensure the safety of our sites and activities. Having consolidated compliance under one system, the group continues to review functionality to ensure best practice is maintained across LWT.

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



Health and safety is important on wetland reserves by Alan Wright





Principal risks & uncertainties

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

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

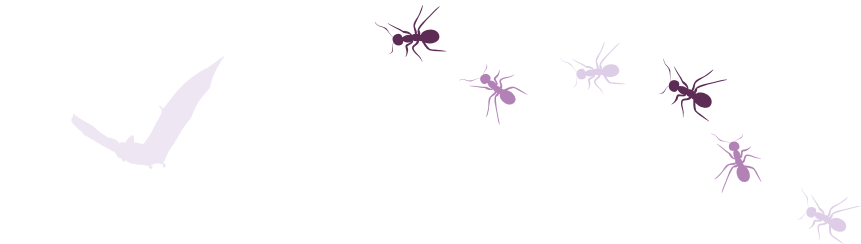
The Risk and Governance committee continues to meet quarterly to oversee the process. Key risks include:

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



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

Natalie Christopher, Managing Director,
Lancashire and NW Magazine



Structure, Governance and Management

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

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

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

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

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

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

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

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

Related parties

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

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

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

Reference and Administrative Details

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

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

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

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

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



Fundraising

A Year of Stepping Up for Wildlife:

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

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

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



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



The appeal helped conservation grazing by Alan Wright

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

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

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



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

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

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

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



Mere Sands Wood by Alan Wright

Statement of the Board's responsibilities

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

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

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

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

Statement as to disclosure of information to auditors

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

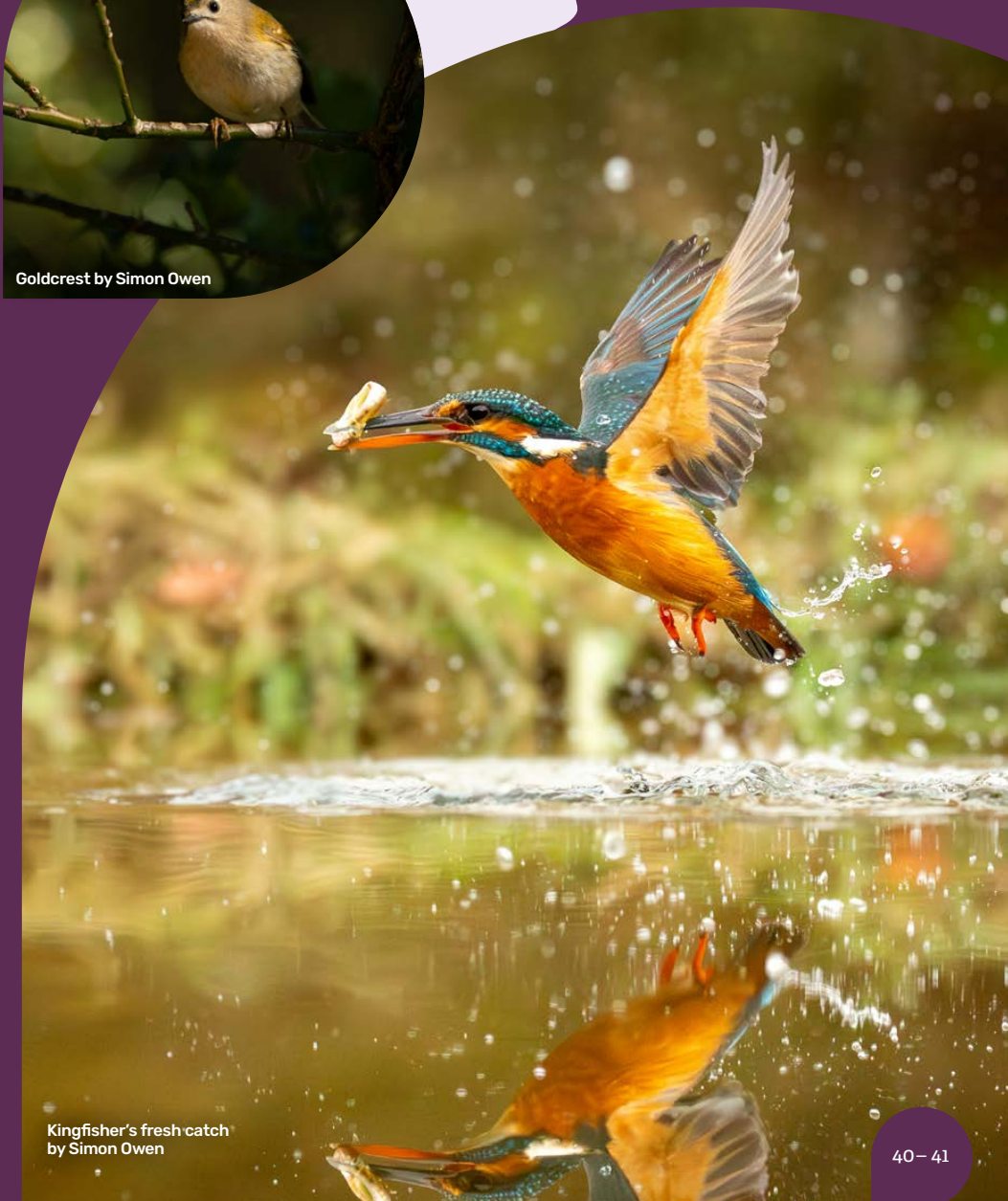
The Report of the Trustees, which includes the Strategic Report on pages 4 to 40, were approved by the Board on 24th July 2025 and signed on their behalf:



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



Goldcrest by Simon Owen



Kingfisher's fresh catch
by Simon Owen

Financial review

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

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

Financial activities

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

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

Statement of financial position

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

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

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

Cash flow

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

Investment policy

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

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

Financial reserves

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

Restricted funds

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

Unrestricted funds

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

Reserves policy

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

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

Remuneration

The Trust is committed to ensuring that we pay our staff fairly and in a way that ensures we attract and retain the right skills to have the greatest impact in delivering our charitable objectives.

The Head of Human Resources undertakes comparisons with other public sector and charitable organisations, particularly other Wildlife Trusts, to benchmark salaries in combination with an internal benchmarking system.

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

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

We have audited the financial statements of The Lancashire Wildlife Trust (the 'parent charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and related notes, including a summary of significant accounting policies.

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

Use of our report

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

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

Nicola Mason

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

Date: 17 September 2025

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

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

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

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

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

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

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

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

Chris Davies
Chair

Nick Williams
Treasurer

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

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

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

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

1. ACCOUNTING POLICIES

1.1 Basis of accounting

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

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

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

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

1.2 Going concern

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

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

1.2 Consolidated financial statements

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

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

1.3 Company status

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

LANCASHIRE WILDLIFE TRUST

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

1.4 Funds held by the charity

Endowment funds

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

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

Restricted funds

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

Unrestricted funds

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

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

1.5 Incoming resources

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

Membership subscriptions are accounted for on a cash received basis.

Donations are recognised as income when the donation is made.

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

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

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

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

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

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

1.6 Resources expended

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

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

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

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

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

1.7 Intangible fixed assets

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

LANCASHIRE WILDLIFE TRUST

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

1.8 Tangible fixed assets and depreciation

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

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

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

Land and buildings

4% to 20%
straight line

Motor Vehicles

33⅓%
straight line

Furniture, fittings and equipment

20%
straight line

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

1.9 Heritage assets

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

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

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

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

1.10 Investments

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

1.11 Stocks

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

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

1.12 Operating leases

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

1.13 Pension costs

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

1.14 Financial instruments

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

1.15 Critical accounting estimates and areas of judgement

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

Useful economic life of tangible fixed assets

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

There are no critical areas of judgement.

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

2. DONATIONS AND LEGACIES

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

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

3. INCOME FROM CHARITABLE ACTIVITIES

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

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

3. INCOME FROM CHARITABLE ACTIVITIES (continued)

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

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

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

4. INCOME FROM OTHER TRADING ACTIVITIES

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

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

5. INVESTMENT INCOME

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

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

6. ANALYSIS OF TOTAL RESOURCES EXPENDED

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

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

Total resources expended are stated after charging:

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

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

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

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

7. ALLOCATION OF SUPPORT COSTS

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

(1) Estimated % of charity only activities

(2) Estimated % of total group activities

8. EMPLOYEES

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

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

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

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

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

8. EMPLOYEES (continued)

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

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

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

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

9. PENSION ARRANGEMENTS

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

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

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

10. INTANGIBLE FIXED ASSETS

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

11. TANGIBLE FIXED ASSETS (excluding Heritage Assets)

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

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

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

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

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

12. HERITAGE ASSETS

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

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

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

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

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

13. INVESTMENTS

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

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

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

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

Lancashire Wildlife Enterprises Limited

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

Further information is provided at note 24.

14. STOCK

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

15. DEBTORS

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

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

16. CREDITORS

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

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

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

17. OPERATING LEASE COMMITMENTS

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

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

18. CAPITAL COMMITMENTS

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

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

19. RELATED PARTY TRANSACTIONS

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

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

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

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

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

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

20. ANALYSIS OF CHARITABLE FUNDS

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

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

20. ANALYSIS OF CHARITABLE FUNDS (continued)

	At 1 April 2024 £'000	Total income £'000	Total expenditure £'000	Net gains on investments £'000	Transfers £'000	At 31 March 2025 £'000
Restricted (continued):						
Red Moss Connectivity and Biodiversity	8	17	(15)	-	(10)	-
Precious Peatlands – Rindle Moss	26	26	(50)	-	(2)	-
Maximising Manchester Mosslands	34	-	(45)	-	-	(11)
Paludiculture Exploration	22	175	(166)	-	-	31
Dunham Massey	-	37	(41)	-	4	-
Wetter Farming and Hydrology	1	-	(1)	-	-	-
Peat Water Discovery Pilot	3	222	(165)	-	-	60
Restoring Aushaw Moss	-	10	(5)	-	-	5
Precious Peatlands Winmarleigh Moss	75	46	(37)	-	(84)	-
Red Rose Peatlands Recovery	-	39	(122)	-	83	-
Manchester Festival of Nature	-	2	(1)	-	-	1
Nature Tots	6	-	-	-	-	6
Heysham Community Nature and Wellbeing	8	40	(37)	-	-	11
Nature and Wellbeing Next Steps	34	9	(40)	-	2	5
Move Forward	27	-	(30)	-	3	-
Arts Development	-	4	-	-	(4)	-
Arts Development	44	-	(36)	-	-	8
Nature and Wellbeing Greater Manchester	98	82	(147)	-	-	33
Nature and Wellbeing Lancashire	15	87	(82)	-	-	20
Witton Greenhouses	-	72	(59)	-	-	13
The Bay	37	117	(155)	-	(4)	(5)
Living Seas	71	-	(22)	-	-	49
Building Resilience Greater Manchester	-	125	(96)	-	-	29
Green Space	-	25	(24)	-	-	1

20. ANALYSIS OF CHARITABLE FUNDS (continued)

	At 1 April 2024 £'000	Total income £'000	Total expenditure £'000	Net gains on investments £'000	Transfers £'000	At 31 March 2025 £'000
Restricted (continued):						
My Wild City	-	67	(55)	-	77	89
Philips Park	22	52	(37)	-	-	37
Community Food Growing	1	38	(31)	-	-	8
Action for Nature	4	20	(23)	-	(1)	-
Other restricted project funds	78	85	(88)	-	(3)	72
Restricted fixed assets funds	7,799	-	(706)	-	11	7,104
Total restricted funds	9,137	4,597	(5,290)	(4)	84	8,524
Unrestricted:						
General funds	930	4,623	(4,685)	(1)	(84)	783
Total funds	10,613	9,221	(10,012)	(7)	-	9,815

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

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

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

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

21. CASH FLOW ANALYSIS

	2025 £'000	2024 £'000
The reconciliation of net expenditure to net cash flow from operating activities is as follows:		
Net (expenditure) / income for the year (from the statement of financial activities)	(798)	(1,052)
Depreciation and amortisation	595	583
Surplus on sale of tangible fixed assets	-	-
Losses/(gains) on investments	10	(7)
(Increase)/decrease in stock	(21)	1
Decrease/(increase) in debtors	386	(378)
(Increase)/decrease in creditors	(180)	511
Net cash (outflow) from operating activities	(8)	(342)
	2025 £'000	2024 £'000
Analysis of cash and cash equivalents		
Cash in hand and at bank	518	472

22. ANALYSIS OF GROUP NET ASSETS BY FUNDS

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

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

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

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

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

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

24. TRADING SUBSIDIARY

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

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

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

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

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

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

Our History

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



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

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

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

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

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



Barn owl in flight - Simon Owen



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