

**THE WILDLIFE TRUST FOR BIRMINGHAM
AND THE BLACK COUNTRY LTD**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

Company Number 01650938

Charity No. 513615

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

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DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2016

Statement of Particulars

REGISTERED NAME The Wildlife Trust for Birmingham and the Black Country Ltd

COMPANY NUMBER 01650938 (England and Wales)

CHARITY NUMBER 513615

TRADING SUBSIDIARY Land Care Associates Limited

REGISTERED OFFICE 16 Greenfield Crescent, Birmingham, B15 3AU

BANKERS Nat West Plc

Chamber of Commerce House

36 Highfield Road, Edgbaston

Birmingham B15 3BJ

AUDITOR Stephen W Jones FCA

Chartered Accountant & Registered Auditor

King Edward House

82 Stourbridge Road

Halesowen, West Midlands B63 3UP

Patron	Miss Gitta Tangye
President	Professor David Bellamy OBE
Vice Presidents	Professor Chris Baines Peter Shirley MBE (Chair of Trustees) Professor Ian Trueman

Trust Council (Trustees and Directors)

Anandou, J.	Appointed 19 th January 2016
Brown, A.	Appointed 19 th January 2016, Resigned August 2016
Crombie, N. (Vice Chair)	Appointed 19 th January 2016
Knight, M.	Appointed 19 th January 2016
Needle, S.	Appointed 26 th October 2014
Shirley, P. (Chair)	Appointed 26 th October 2014
Smith, M. (Treasurer)	Appointed 26 th October 2014
Taylor, A.	Appointed 19 th January 2016
Trueman, C.	Appointed 19 th January 2016
Clarke, E.	Retired 17 th February 2016
Gerrard, Dr. A	Retired 29 th September 2015
Jarvis, Dr P.	Retired 19 th January 2016
Millward, Dr A.	Retired 19 th January 2016
Wilson, J.	Retired 19 th January 2016
Young, C.	Retired 19 th January 2016

Chief Executive

Georgia Stokes

INTRODUCTION FROM THE CHAIRMAN

The Wildlife Trust for Birmingham and the Black Country (the Trust) is the only charity uniquely focused on protecting and enriching the habitats and wildlife of Birmingham, Dudley, Sandwell, Walsall and Wolverhampton.

Our strength is in the support of our people: members, volunteers, staff, partners and donors.

We have achieved a lot during financial year 2015 – 2016 with a focus of strengthening the Trust, securing our main projects and developing our strategy for the next five years and beyond. We are delighted to be launching our five year strategy for 2017 – 2022 which has been written as a result of a programme of consultation with all key stakeholders during 2015 – 2016.

We have reviewed our vision and set ourselves four main goals to achieve, through our partnerships, over the next five years.

Our Vision is for Birmingham and the Black Country to have more wildlife, more wild places and more people with a strong connection to the natural world every year.

Our Strategic Goals are:

1. Space for nature is protected, restored, created and valued.
2. Everyone is connected to nature.
3. The natural environment is at the heart of planning, policy- and decision-making.
4. We are an effective organisation.

We provide for you in this annual report a snapshot of the range of our work and the positive impacts we are having for people and wildlife across Birmingham and the Black Country, which is only possible due to the support and generosity of our members, funders and partners.

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2016. The Trustees have adopted the provisions of the *Charities SORP (FRSSE) – Accounting and Reporting by Charities: Statement of Recommended Practice* applicable to charities preparing their accounts in accordance with the *Financial Reporting Standard for Smaller Entities (the FRSSE)* (effective 1 January 2015) in preparing the annual report and financial statements of the charity. The accounts have been prepared in accordance with the Companies Act 2006 and the Charities Act 2011.

Objectives and activities

The Wildlife Trust for Birmingham and the Black Country Ltd is required by charity and company law to act within the objects of its Memorandum of Association, which are as follows:

Objectives and Activities for The Wildlife Trust for Birmingham and the Black Country

The Wildlife Trust's objectives are:

1. For the benefit of the public, to advance, promote and further the conservation maintenance study and protection of:
 - i. wildlife and its habitats;
 - ii. places of natural beauty;
 - iii. places of zoological, botanical, geographical, archaeological or scientific interest;
 - iv. features of landscape with geological, physiographical, or amenity value;in particular, but not exclusively, in ways that further biodiversity.

2. To advance the education of the public in:
 - v. the principles and practice of sustainable development;
 - vi. the principles and practice of biodiversity conservation;in particular, but not exclusively, in urban areas.

Our Vision is for Birmingham and the Black Country to have more wildlife, more wild places and more people with a strong connection to the natural world every year.

Our Strategic Goals are:

1. Space for nature is protected, restored, created and valued.
2. Everyone is connected to nature.
3. The natural environment is at the heart of planning, policy- and decision-making.
4. We are an effective organisation.

Goal 1: Space for nature is protected, restored, created and valued.

Nature Improvement Area: 43 sites (36 hectares of public open space) improved for nature through our continued Nature Improvement Area work funded through the Esmée Fairbairn Foundation. Improved 59 blocks of woodland (25.1 hectares) and 32 areas of grassland (10.8 hectares), 1 pond and two geological sites. We have also planted or restored 1,512 metres of hedgerow and naturalised 130m of watercourse.

WILDLIFE TRUST SITES

Hill Hook LNR: Well attended monthly volunteer days to maintain the millstone garden and network of access routes, managing the meadow areas, weeding recently planted trees and hedges. Over winter a large overgrown coppice area was cut which then had native species shrubs and ground flora species planted and a new bird identification board was produced and installed.

Portway Hill: Working with Friends of Rowley Hills, their Awards for All fund has seen a variety of events undertaken not just on the Portway Hill nature reserve but on a series of sites across the Rowley Hills including Bury Hill Park, Darby's Hill Quarry and Portway Farm with family events, school visits and practical volunteer habitat creation and management, along with various identification walks and activities.

Growing Local Flora: At weekly volunteer days, EcoPark volunteers continue to propagate woodland ground flora plants by collecting seeds and cuttings, sowing and potting on and also creating semi-natural habitats of woodland flora on and off site and have supplied thousands of woodland plants and seeds across the NIA woodland projects. Maintenance of habitats at EcoPark and composting have also received much attention.

Deers Leap: A large project to enhance the Shireland Brook has been undertaken with contractors clearing the brook channel and introducing stone to help aeration and with wetland plants being introduced. Ongoing management with the local Residents Association and Friends Group has included enhancing the meadow with strewing species rich hay, planting and weeding trees and hedgerows and introducing woodland groundflora.

Moseley Bog and Joy's Wood: Friends of Moseley Bog volunteers have undertaken a large amount of management including scalloping along paths and keeping the boardwalk clear, replacing a wooden edged performance area with grass banks, together with habitat management of a large coppice block undertaken and planted with whips and woodland ground flora plants and strewing species rich hay to create species rich meadows. Other events including a popular bronze age sauna recreation have been well attended.

Peascroft: This was the second year of the HLF project to improve the site for people and for wildlife. The volunteer group has been busy improving the paths, continuing to restore the meadow area and managing the woodland. We have also run a range of events – from guided walks to Wild in the Woods family events and had nearly the whole of Villiers Primary school out in the wood (Year 2 couldn't make it!).

The Trust own three of these sites: Deer's Leap Wood, Portway Hill and Turner's Wood. Land, classified as heritage assets, had previously been included in the accounts at cost. The Trustees have taken the decision to change this accounting policy and revalue the assets annually as this provides more relevant information on the activities and assets held by the charity. A prior period adjustment has been included in the accounts, resulting in a revaluation surplus of £59,239 being recognised. Full details of original cost can be found in note 8 to the accounts.

Science and evidence underpins all our work. **EcoRecord** continues to collect manage and interpret wildlife data in Birmingham and the Black Country providing access to information regarding designated wildlife sites, geological sites and species data critical to support the conservation, understanding and enjoyment of local biodiversity.

Our partnership with local data users and providers remains strong and continues to develop. Our work with and support for all local recorders continues to be a key focus of our work with some great projects being supported during the reporting period such as the Batlas project, the Flora of Sutton Park and the ongoing work by volunteers of the Freshwater Invertebrate Network.

This year EcoRecord continued to provide vital support to public authorities and other organisations in the public or private sector which carry out public administration functions or deliver services related to the environment. We responded to a large number of data enquiries from a variety of sources but mostly from environmental consultants. During the reporting period we responded to just under 400 enquiries from a range of users.

The users of our biodiversity information service range from local authorities, statutory bodies, the general public and other organisations. Some key statistics below show the high level of use of EcoRecord data through the national biodiversity network gateway.

EcoRecord download statistics summary		2015 - 2016
Total Downloads		1203
Total Records Downloaded		4767031
Records Downloaded per Purpose		
	Personal interest	1057050
	Educational purposes	2021391
	Research and scientific analysis	668198
	Media publication	10591
	Conservation NGO work	151111
	Professional land management	76
	Data provision and interpretation (commercial)	237
	Data provision and interpretation (non-profit)	12780
	Statutory work	845597

Goal 2: Everyone is connected to nature.

Thanks to funding from Awards for All and Players of the People's Postcode Lottery we were able to increase the number of community events offered during 2015 – 2016. Through these additional events we engaged 1,256 people with nature. From minibeast hunts to bird bingo to a sweat lodge at Moseley Bog, we were able to offer a variety of events providing a little something for everyone, we even had Zumba at our Big Lunch Picnic and a visit from Birmingham's Camera Obscura.

We continue to work with schools across Birmingham and the Black Country offering educational visits to our sites and running sessions on school sites. We piloted our Wild Schools Network approach with funding from Natural England which recognises schools as important landowners in our ecological network and works with them to develop their site, with pupils, to provide benefit for wildlife.

We delivered our first River Rangers sessions, an educational programme to explore issues around river pollution, with City Road Primary School in Ladywood. Pupils gave the sessions ten out of ten when asked for feedback.

EcoPark is our main environmental education site. Thanks to the additional funding from the People's Postcode Lottery we were able to bring pupils from ten new schools to EcoPark during this period. Our partnership with local schools continues to strengthen, seven schools closest to the site use EcoPark weekly for pupil visits teaching all curriculum subjects outside in any weather. We recorded more than 7,300 pupil visits to EcoPark.

Our favourite feedback quote came from St John's Primary, Sparkhill after a People's Postcode Lottery funded trip to EcoPark, Small Heath:

“The children said it was the best day ever – one even said it was better than the last school trip to Cadbury World. They really enjoyed being able to learn freely outside.”

Goal 3: The natural environment is at the heart of planning, policy- and decision-making.

Birmingham & Black Country Local Nature Partnership:

Place, Business and People priorities help to deliver the LNP's Vision *“to represent and champion the essential role of the natural environment in achieving a vibrant, healthy and prosperous Birmingham and Black Country.”*

Some highlights include:

- Championing the Birmingham & Black Country Nature Improvement Area and the work of the 60 partners in delivering significant improvements to the natural environment of the area – the final national Monitoring & Evaluation Report for NIAs has given the seal of success for the Birmingham & Black Country NIA
- Supporting work, along with the Wildlife Trust, for the Black Country's application for Global Geopark status which has been submitted to UNESCO
- Publishing a working copy of the State of Environment “Dashboard” for Birmingham and the Black Country, setting out information about a framework of environmental indicators.

As providers of the secretariat supporting the function of the LNP, the Wildlife Trust would like to thank the out-going Chair, John Box from Atkins, and Vice Chair, Professor Richard Coles of

Birmingham City University for successfully steering the LNP over the critical 3 year initial establishment and all Board members for their essential support and contribution.

The new Chair is Georgia Stokes, the Wildlife Trust's Chief Executive, and Vice Chair Richard Preston of the Canal & River Trust.

Catchment-based Approach to Managing the Water Environment: In 2015/16, as a partnership, we collaborated to deliver successfully the Tame Anker Mease Catchment Priority Action Fund (CPAF) REDUCE project which was delivered on time, to budget whilst securing match funding and in-kind help, including from Severn Trent Water. The Boundary Brook at Deer's Leap Wood Nature Reserve on the Birmingham – Sandwell border has benefited from habitat improvements funded by CPAF. Work began on a feasibility study to improve the channel on the River Rea at Daffodil Park, Northfield.

Thanks to Severn Trent Water (STW) for continuing to host the Tame Anker Mease Catchment Partnership, all the partnership organisations and the sub-hosts Warwickshire Wildlife Trust, the Trent Rivers Trust and ourselves.

Advocacy and Planning: With reduced resources we were able to screen 38 applications and respond in detail to 26, including significant development associated with the Edwin Richards Quarry Restoration, Rowley Hills, in Sandwell. Development pressure on the natural environment continued in 2015/16.

Detailed responses were made to the following strategic planning consultations:

- Birmingham Development Plan Main Modifications
- Dudley Borough Development Strategy – pre-submission modifications
- Dudley Community Infrastructure Levy (CIL) Regulation 123 List
- Walsall Site Allocation Document Preferred Options document
- Walsall draft Infrastructure Delivery Plan (CIL).

The government's devolution deal with the West Midlands gathered momentum with the proposal to form a West Midlands Combined Authority. The Trust responded to the launch document. Further developments can be expected.

The Trust responded to the EU public consultation on the Fitness Check of the EU Nature Legislation (Birds and Habitats Directives). We emphasised that they are the foundation of natural environment protection, management and restoration in the UK, and provide the UK's contribution to the European natural environment network. We will argue these protections need to be enshrined in UK legislation as the UK prepares to leave the EU.

The Trust has continued to liaise with HS2 in relation to the infrastructure's impact on our nature reserve Park Hall. Langleigh Wood and Park Hill Wood at Park Hall have now been designated as Ancient Woodland and the proposed pylon diversion has been re-routed to avoid much further damage to the ancient woodland. The Trust was also invited to attend the HS2 Environment & Landscape Working Group operating in this part of the Midlands. A watchful eye will be kept and liaison will continue.

The Trust speaks up for the natural environment in a variety of forums, including the Birmingham Green Commission, co-chairing the Natural Capital Roundtable, the Black Country Environment Forum and the Black Country Local Enterprise Partnership's Place Advisory Group.

Goal 4: We are an effective organisation

We continued to refocus our resources to best support achievement of our charitable aims and strategic goals. Towards the end of the financial year we recruited a People & Wildlife Manager to drive forward our goals to engage more people with nature. We brought Centre of the Earth back into use by the Trust and are developing our plans for the site for the future.

Recognising that the Trust's biggest asset is the people who work for us, volunteer with us and support us we are developing our plans and policies to ensure all our people feel valued and supported.

Land Care Associates Limited (LCA), our consultancy subsidiary, had been making a loss, and ceased to trade as reported last year. During 2015 – 2016 Directors of LCA have worked hard to conclude a satisfactory outcome with its creditors; in January 2017 application will be made to the Registrar of Companies for LCA to be struck off.

Investing in Wildlife

Without support from all our members, corporate partners, grant funders and everyone who donates to the Trust we couldn't achieve our goals. We want to say thank you to everyone who invested in the wildlife of Birmingham and the Black Country during 2015 – 2016.

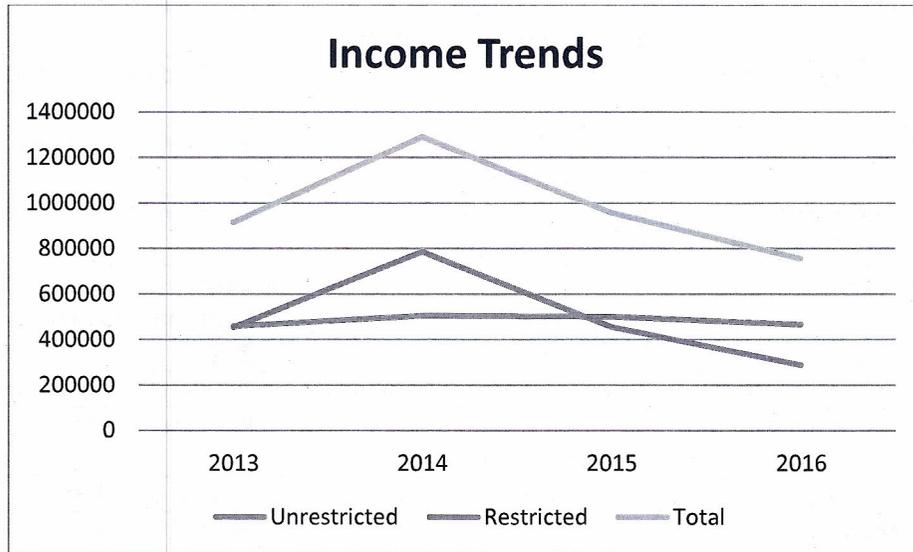
The Wildlife Trust for Birmingham and the Black Country Ltd
REPORT OF THE TRUSTEES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016



**Birmingham &
 Black Country**

Schools & Clubs	Funders	Partners & Supporters
	Martann Trust	Birmingham City Council
Ark Chamberlin Primary Academy	Esmée Fairbairn Foundation	Catchment Partnerships
Bordesley Village Primary School	Roughley Trust	Black Country Consortium
Clifton Primary School	Saintbury Trust	Birmingham Open Spaces Forum
Marlborough Junior School Marlborough Infants School	Players of the People's Postcode Lottery	Canal and Rivers Trust
Kings Norton Primary School	RSWT	Castle Vale Community Environmental Trust
Marlborough Junior School	J. Feeney Trust	Buglife
Niskam Primary School	Joyce Farley Educational Trust	NIA Partnership Forum
Cub Scouts visit to EcoPark July 2015	Big Lottery Fund	Professor Ian Trueman
Redhill Primary School	Heritage Lottery Fund	Friends of Hill Hook
Somerville School	Birmingham City Council	Friends of Moseley Bog & Joy's Wood Nature Reserve
Stratford Road Playgroup	Birmingham Natural History Society	Friends of Deer's Leap Wood
Blakesley Hall Primary	Dudley MBC	Deer's Leap Residents Association
Woodhouse Primary	Environment Agency	Friends of Rowley Hills
Oldknow Academy	Natural England	Friends of Moorcroft Wood
Guardian Angels Primary	Severn Trent Water	Martineau Gardens
Bordesley Green Primary	National Grid	Northfield Ecocentre
Starbank Primary	Walsall MBC	Birmingham City University
Hobmoor Academy	Sandwell MBC	University of Birmingham
St Bernadettes RC Primary	Wolverhampton City Council	Birmingham & Black Country Local Nature Partnership
St Benedicts Infants School	Woodsetton Charitable Trust	The Royal Society of Wildlife Trusts and the all Wildlife Trusts
City Road Primary School	W E Dunn Trust	Brumbats
Villiers Primary School	Charles Brotherton Trust	The vast community of recorders who work with us throughout the year
	Peter Storrs Trust	University of Wolverhampton
	CB & HH Taylor 1984 Trust	St. Barnabas Church, Erdington
	Limoges Charitable Trust	MAC Birmingham
	Michael Marsh Trust	Friends of Brandwood End Cemetery
	GJW Turner Trust	Castle Vale Allotments
	Wragge & Co	Birmingham Botanical Society
	Cole Charitable Trust	Ellen Pisolkar
	Lady Tangye Charitable Trust	Mike Poulton
		Vine House Farm
		South Staffordshire Water
		National Grid

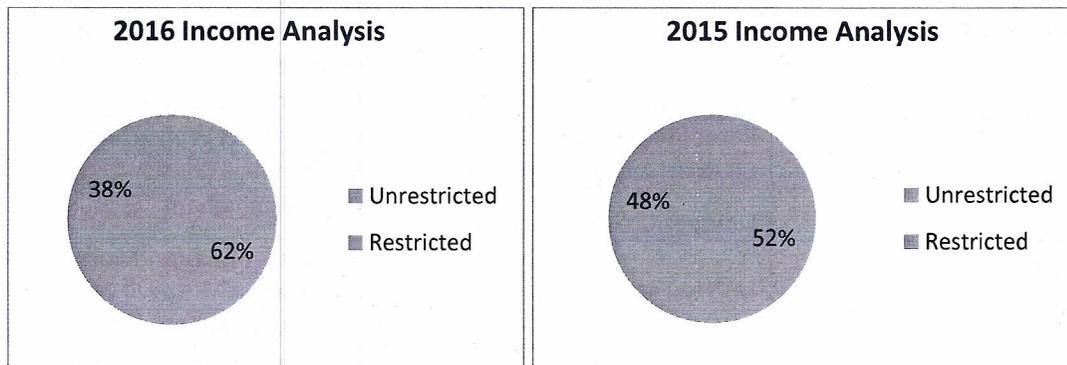
Financial Highlights Report



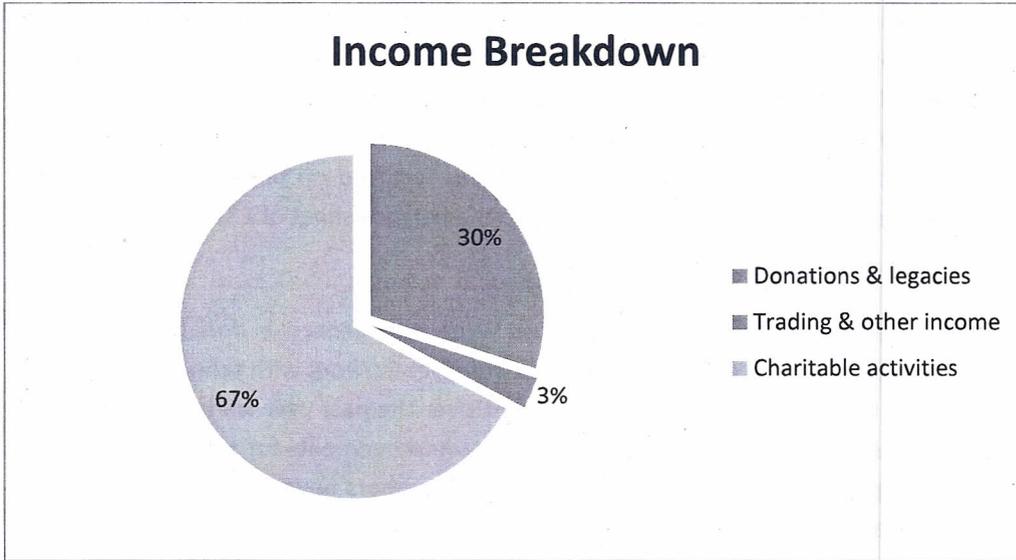
Trust income is split between unrestricted and restricted funds. **Unrestricted** income represents money raised or given to support the Trust’s achievement of core charitable aims. Membership, donations, general fundraising and some charitable trust donations were given as unrestricted income.

Restricted income is given for a specific purpose and usually with clear outputs to be achieved. Restricted income includes Esmée Fairbairn Foundation funding for the Nature Improvement Area, EcoRecord Service Level Agreements with local authorities and a Heritage Lottery Fund grant for Peascroft Wood.

The income trend graph shows an overall decline in income in the past four years which reflects the end of the DEFRA funded Nature Improvement Area (March 2015). The proportion of unrestricted to restricted income is improving which represents a healthier and more sustainable organisation with less income restricted for specific purposes.

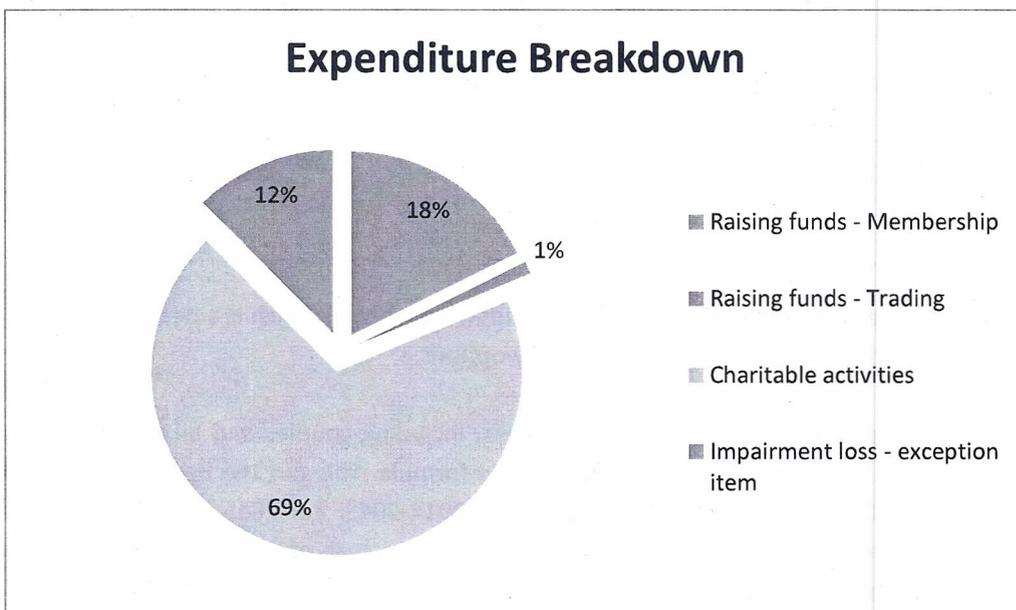


Trustees have also approved some unrestricted income to be designated for specific purposes to achieve the Trust’s charitable aims, **Designated Funds**. These included People’s Postcode Lottery funds for forest school activities in Birmingham; Roughley and Saintbury Charitable Trusts funding.



One of the biggest challenges for the Trust over the next few years will be to diversify our unrestricted income sources to provide resilience to the organisation. The other main focus will be to increase the donations and legacies received by the Trust (blue segment). Compared to other Wildlife Trusts nationally we achieve similar levels of funding through grants but are not performing as well in encouraging corporate partners and legacy donations. We will learn from our sister Trusts to improve our performance in these areas. We know we need to do more to secure our membership which is explained below.

Expenditure

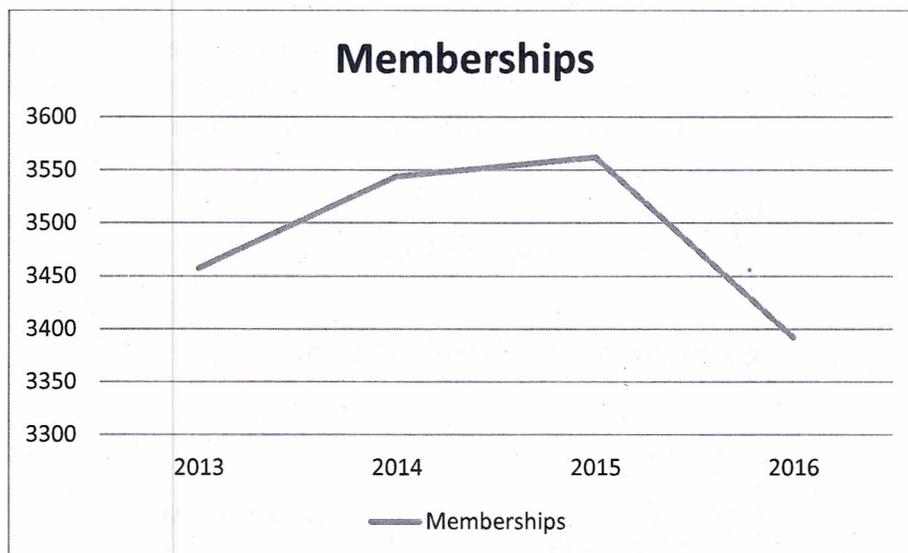


Our membership expenditure is explained below and includes supporting our membership to act as advocates for the natural environment, recruiting new members and our membership fees as part of the national Wildlife Trust movement.

The impairment loss is exceptional for this financial year. This represents an adjustment to our balance sheet and relates to the People and Wildlife Centre previously planned to be built in Moxley, Walsall. Trustees had hoped to be able to build a visitor centre and head office for the Trust at this site when the Regional Development Agency for the West Midlands existed as monies were promised. Unfortunately, the build did not go ahead and trustees have now recognised this build is not feasible. As a result the balance sheet item of expenses incurred on professional design and ground surveys have been written off resulting in a loss to the balance sheet of £82,099.

Our Members

The support of our members is crucial to the Trust. With the generous donations from our membership we are able to achieve our charitable aims, run events, work with schools and manage our sites for the benefit of wildlife. With members support over the past year we have been able to continue developing Moseley Bog and Joy's Wood delivering improvements for wildlife and offering events to engage more people with this jewel of a site. Our members have allowed us to continue standing up for wildlife through our advocacy work and responses to consultations, planning applications and changes to regional government; this work is difficult to fund any other way but is arguably one of the most important functions of The Wildlife Trust for Birmingham and the Black Country as the pressure for housing continues to grow.

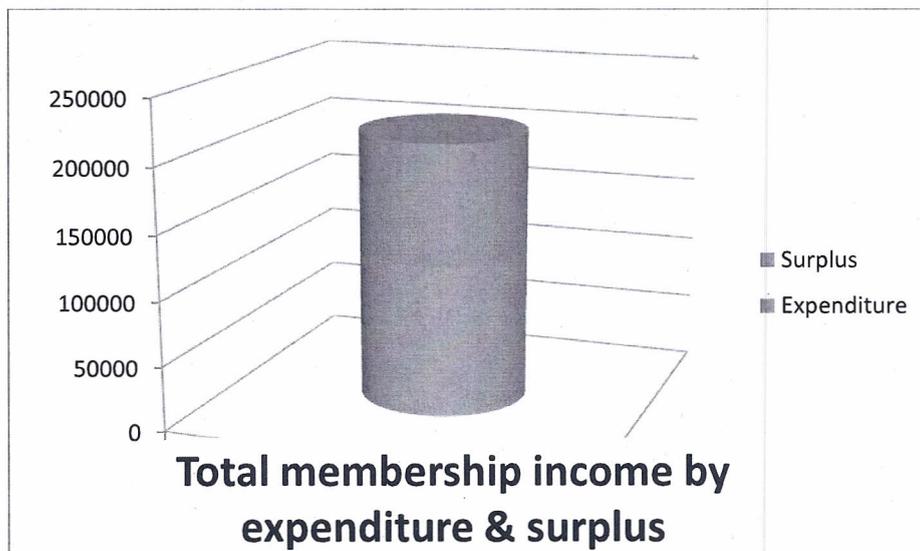


At the end of the financial year we had 3,392 memberships (households) which is a decline of 170 on the previous year. Memberships include joint and family options.

Our historical data calculated our total member numbers, including couples and all members of a family, using an average number of people per household formula. This put the figure of our total members at just over 10,686 at the end of financial year 2014-2015. For 2015 – 2016 this figure would be 10,176 however we now have a much more accurate picture of our membership due to improved systems. We now know that 3,392 memberships represent 7,335 members. For financial year 2014 – 2015 this figure was 7,776.



Thanks to generosity of our members our income has reduced only slightly from £213,848 for financial year 2014 – 2015, to £210,566 for 2015 – 2016. We are working hard to achieve a net gain in members for 2016 – 2017 financial year. To achieve this we need to speak to new and more diverse audiences, and invest more in recruitment.



A total membership income of £210,566 was generated through the recruitment of new members and meeting the values and interests of existing member resulting in expenditure of £117,076 on membership. Our members are crucial to achievement of our core charitable aims as they are the advocates and ambassadors for nature in their communities. The expenditure on supporting these members directly contributes to our charitable aims and includes a part time Membership Officer post, and production, design and delivery of our member’s magazine. The remainder of the membership income, £93,480 directly supported our other core charitable aims.

Recruiting new members is vital to the Trust’s ongoing stability. The majority of new members are recruited through Wildlife Fundraising Central Ltd. WFC was set up in 2013 by 8 Wildlife Trusts to recruit new members. A total of £35,556 was paid by WTBBC to WFC in financial year 2015 – 2016.



The expenditure on membership figures also includes £10,418 in membership fees to be part of the federation of Wildlife Trusts nationally.

Our Volunteers

To achieve our goals we depend on the hard work and dedication of a large team of volunteers who work with us at our nature reserves, respond to planning applications, attend events, manage our website and so much more. We have started to introduce volunteer events to show our gratitude to these wonderful people and this will continue in 2016 – 2017.

During the financial year 2015 – 2016 1,222 people collectively volunteered 8,468 hours of their time to work with and support The Wildlife Trust for Birmingham and the Black Country.

We are very grateful to everyone who has donated their time, money or energy to the Trust over the past financial year. None of the work we do would be possible without this money.

Thank you.

Our Impact in Numbers

The Wildlife Trust for Birmingham and the Black Country Achievements	31.3.00	31.3.05	31.3.10	31.3.15	31.3.16
SPACE FOR NATURE					
Number of nature reserves owned by WTBBC	0	0	0	3	3
Nature reserves leased/managed	2	2	4	4	4
Hectares of land managed for wildlife (leased or owned)	1.49	1.49	70.47	93.07	93
Number of sites improved for wildlife (working with landowners)					43
Total hectorage of habitats improved for wildlife:					
Grassland - Ha				9	11
Woodland (including wet woodland) - Ha				17	25
Heathland - Ha				0	0
Hedgerows - Metres				3190	1,512
Wetland (Fen, Marsh, Reedbeds) - Ha				0	-
Watercourse - Metres				363	130
Total - Ha				26	36
CONNECTING PEOPLE WITH NATURE					
No's people engaged with events	N/A	N/A	N/A	N/A	3,771
Total number of events organised	N/A	N/A	N/A	N/A	153
Approximate number of visitors to WTBBC sites	N/A	N/A	N/A	200000	200,000
Education Centres in use	2	2	2	2	2
No's of pupils reached	N/A	N/A	6500	7352	7,657
Number of volunteers				1600	1,222
Total number of volunteer hours				13289	8,468
THE VOICE OF NATURE					
No's of planning applications:					
screened	N/A	N/A	N/A	N/A	38
responded to	557	75	7	25	26
No. of wildlife sites given advice on	N/A	N/A	N/A	35	3
EcoRecord number of biological records held	N/A	N/A	525396	564388	571,766
EcoRecord number of records requested	N/A	N/A	N/A		4,767,031
AN EFFECTIVE ORGANISATION					
No. of staff employed	11	17	19	21	14
No of trainees/apprentices					3
Total number of members		1960	2422	3562	3,392
Annual income	327,012	477,529	793,302	957,016	752,686
Annual Expenditure	312,963	512,147	839,361	1,132,111	663,736

Structure, Governance and Management

The Wildlife Trust for Birmingham and the Black Country is one of 47 independent charities, which form a national partnership - The Wildlife Trusts through the Royal Society of Wildlife Trusts. Collectively we manage 98,510 ha of land for wildlife and for people, inspiring 8.2 million visits to wildlife sites. Together we have 839,745 members and 2,500 nature reserves throughout the UK. The Trust's family membership is also part of the national environment club, Wildlife Watch, which provides projects for members and affiliated schools, so involving them directly with environmental issues.

The Trust is a registered charity (No. 513615) and a company limited by guarantee (No. 01650938). The Trust was established in 1980 to protect our local natural heritage and encourage people to engage, enjoy and get involved with the natural environment. We are a membership organisation, governed by a Memorandum and Articles of Association.

Work is carried out by a staff team total of 17 individuals (at 31 March 2016) 13.5 full time equivalent posts and two trainees per year funded through Heritage Lottery Fund's Skills for the Future programme. The Trust could not achieve the impacts we do without the commitment and hard work of a large number of volunteers. The charity has a subsidiary consultancy Land Care Associates Limited, which ceased operating at the beginning of the financial year 2015-16.

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

A council of voluntary trustees manages the Trust. The Council of Trustees is responsible for the overall governance of the Trust. The Trust's Council is elected from the membership in accordance with its governing documents at the Annual General Meeting: Trustees are either co-opted during the year or elected at the Annual General Meeting. Co-opted Trustees must stand for election at the Annual General Meeting immediately following their appointment. Council may co-opt additional members from time to time as it sees fit.

Organisational Structure

The overall responsibility for the charity lies with the Trustee Directors who have delegated the day to day management of the charity to the Chief Executive. The Trustee Directors meet regularly to agree strategy, review progress, review financial information, and discuss policy issues. To facilitate effective operation the Chief Executive has delegated authority within terms of reference approved by the Trustees for some operational matters, including finance.

Induction and training of new trustees

The Trustee is provided with copies of the charity's key documents, including its Memorandum and Articles, Governance Handbook, latest Annual Report and Accounts, minutes of recent Council meetings, policy documents and further information on the role and responsibilities of charity trustees. New Trustees are required to confirm that they have studied these documents and raised any queries or obtained further information which they may need.

Following election or co-option of a Trustee the Chair will introduce a new Trustee at their first meeting of Council. They will also participate in a formal induction process to familiarise them with the extent and nature of the Trust's operations. After election at the Annual General Meeting Trustees serve for a period of 3 years and may be elected for a further period of 3 years.

Developments in Charity Law and Practice are monitored and important developments are brought to the notice of Trustees.

The relationship between staff and trustees is crucial to the Trust's continuing success. Trustees bring a range of skills and experience to the responsibilities of the role which requires them to have an understanding of all aspects of the Trust's work. Trustees meet at quarterly Council meetings each year where they review strategy and operational performance, set policies and agree budgets.

Key Management Remuneration & Related Parties

The Directors who are the charity Trustees, and the senior management team comprise the key management personnel of the charity, in charge of directing and controlling, running and operating the charity on a day to day basis. All directors give their time freely and no director received remuneration during the year.

The pay of senior staff is reviewed annually. In setting these salaries Trustees benchmark against pay levels in similar organisations of a similar size.

Any connection between Trustees and any company the Trust works with is disclosed to the Board. The Charity has a wholly owned subsidiary, Land Care Associates Limited, which ran environmental consultancy services for the charity. Financial details of which are disclosed in note 3 to the accounts.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Wildlife Trust for Birmingham and the Black Country Ltd for the purposes of company law) are responsible for the preparation of the report of the Trustees and financial statements for each financial year which give a true and fair view of the financial activities of the charitable company and the group and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity or its subsidiary will continue in operation.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Statement as to disclosure of information to Auditors

The Trustees 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 auditor is unaware. Each of the Trustees have confirmed that they have taken all steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

The Trustees are also required to comply with the Charities Act regarding public benefit and to have had due regard to the relevant guidance published by the Charity Commission. The Trustees confirm they have complied with this guidance.

Corporate Governance

Processes are in place to ensure that performance is monitored and the appropriate management information is prepared and reviewed monthly by executive management and regularly by the Board of Trustees. All trustees sit either on the two sub committees of Council, Resources and Operations which review in more detail, the Trust's activities. Financial and management information of the Trust is progressively being loaded onto files viewable on the Internet.

The systems of internal control are designed to provide assurances against material misstatement or loss. They include:

- An annual year budget approved by the Trustees;
- Regular consideration by the Trustees of financial results, variances from budget, non - financial performance
- Delegation of day to day management authority and segregation of duties;
- Identification and management of risks.

Risk Management

The Trustees have a duty to identify and review the risks to which the group and charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Internal risks are minimised by the implementation of a Risk Register and Management Strategy, reviewed annually, and by peer review by Trustees. Procedures are also in place to ensure compliance with health and safety legislation, policies and procedures including frequent audit of health and safety protocol. We take every effort to minimise our environmental impacts and intend to work towards full environmental impact assessments and audits.

External risks are analysed and attempts made to mitigate or plan for them where possible. Currently identified external risks include (in no particular order) the impact of public sector funding cuts, recent negative fundraising media stories, climate change and globalisation, and the increasing pressures and competing demands for land use for housing, transportation and economic regeneration purposes.

The Trustees have examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established resources and review systems which under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

Public Benefit

The advancement of environmental protection and improvement is recognised as a charitable purpose and is regarded universally as producing a public good. The Wildlife Trust for Birmingham and the Black Country exists to promote the care and protection of the environment and therefore provides a clear public benefit. The Wildlife Trust's philosophy is based on the belief that the natural world deserves conserving for its own sake and, since this is widely perceived to be a worthy aim of public policy, it may fairly be regarded as a benefit to the public at large. However, the public benefits provided by The Wildlife Trust for Birmingham and the Black Country go much further.

Firstly, our nature reserves are used by the public, and many have access on way-marked routes. At most sites information and interpretation is provided to visitors. There are a few cases where there may be a conflict between management requirements and unfettered access, but where this occurs we strive to keep any restrictions to a minimum.

Secondly, our education programmes are aimed at schools, colleges, adult groups and the wider public. Education is also, of course, recognised as a charitable activity in its own right.

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

Fourthly, we can exert influence through our membership at local level, and nationally through our membership of the Royal Society of Wildlife Trusts. It is also our belief that the involvement of many volunteers in our work provides an outlet for altruistic endeavour, which is of special benefit to those involved as well as delivering benefits to the wider public.

Promoting the enjoyment of the natural world is an important part of what we do: contact with the natural world and the appreciation of wildlife and wild places provides great pleasure to many people and contributes towards wellbeing and health. Our nature reserves and activities are available to all and we try to make special provision for the disabled and disadvantaged wherever possible.

Organisational Structure

The Wildlife Trust is governed by an elected Council and is therefore directly accountable to the members of the charity. The Memorandum and Articles of Association gives Council the powers to:

- (i) Administer the affairs of the Charity
- (ii) Exercise all the powers of the Charity
- (iii) Determine the policy of the Charity

Council formally delegates certain functions and responsibilities to several committees which deal with specific policy and organisational issues. The day to day management of the Charity's affairs is the responsibility of the Chief Executive who is accountable exclusively to the Council for achieving, via the Development Plan, the Wildlife Trust's aims and for complying with Council policies. A team of professionally trained staff report to the Chief Executive.

The Trust is also grateful to a large body of volunteers, drawn from both within and beyond our membership without whose assistance our effectiveness would be greatly diminished.

Related Parties

The Charity owns a small consultancy providing ecological services to such customers as developers, Land Care Associates Limited (LCA). This consultancy has not found it possible to produce targeted returns for the charity and closed down during 2015-16. The final transactions of LCA are included in these consolidated accounts.

Financial reserves

Trustees keep the reserves of the Trust under regular review. Whilst past years have been challenging for the Trust and the Trustees feel further reserves are required, it is pleasing to see a surplus for the year. As set out in last year's report the Trustees have received advice that ideally, they should aim to acquire sufficient free reserves equivalent to three months core operating costs equating to approximately £100,000. Such reserves would be held in case of any sudden decline in income or unexpected cost or risk exposure, and to ensure that the commitments to meet contractual obligations to staff, premises and funding partners can be met.

The Trustees have some way to go to meet this aim, with current unrestricted reserves standing at £44,754 at 31 March 2016, and instead, manage each element of expenditure on a risk assessment process, not committing to expenditure unless income is assured. Substantial reductions in staffing and property costs were instigated in the year. The Trustees continue to be mindful of the requirement to operate within tight financial constraints.

Working capital for the Trust's activities currently comes from payment received upfront in respect of funding awarded to the Trust for projects running over a number of years, loans from the RSWT, and the use of a bank overdraft when required.

Whilst there can be no certainty in relation to the timing and amount of charitable grants and receipts the Directors and Trustees believe that the Trust's record of obtaining further funding will continue, albeit, with uncertainties as to when cash actually becomes available. Increasing private sector funding replacing has been obtained to partly replace reducing public sector funding.

However, whilst the Trust may be considered to punch above its weight (in terms of resources available compared to some other County Wildlife Trusts), in what is delivered, its financial constraints are limiting delivery to the vision it has.

Pensions

Automatic enrolment was completed with Royal London at the staging date. Royal London will now manage all pension funds on behalf of the staff members.

FUTURE PLANS

We have achieved a lot this year but there is much more to do. We have been successful in securing continuation funding for Nature Improvement Area projects from the Esmée Fairbairn Foundation for three years from May 2015.

Our priorities for the future are:

- We launch our **five year strategy for 2017 – 2022** and work with partners to achieve this
- **We have a secure financial base:** our core expenditure is covered by sustainable unrestricted income streams with a focus on increasing our legacy income and corporate partnerships. We halt the decline in our membership numbers and achieve a net gain.
- **We hold a portfolio of nature reserves and education centres** managed as exemplar sites for urban nature conservation reflecting the three categories of our landscape.
- The Trust has a secure long-term head office that reflects our charitable aims and provides financial stability.

Thank you

The Wildlife Trust for Birmingham and the Black Country is your organisation. Together we protect and improve local wildlife and natural spaces. The Trust is the natural home for people with a passion for the environment, nature conservation, wild places, Birmingham and the Black Country. Our work is more important than ever as the space for nature decreases with mounting pressures for housing, transportation, food and economic regeneration.

At the Trust we work hard for local wildlife and for local people. We know that the health of our natural environment and our own health, well-being and even prosperity are closely linked. We couldn't do this work without the support and commitment of you, our members or the dedication of our staff and inspirational volunteers.

We would like to thank you all for supporting us during 2015 and 2016 and look forward to working with you in the years to come. We know there are many challenges ahead but also opportunities. Together we can achieve a truly sustainable future for Birmingham and the Black Country where nature flourishes along with people.

Approved by order of the board of Trustees on 28 November 2016 and signed on its behalf by


P Shirley

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF
THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD
YEAR ENDED 31 MARCH 2016**

I have audited the financial statements of The Wildlife Trust for Birmingham and The Black Country Ltd for the year ended 31 March 2016, which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet and the related notes on pages 27 to 37. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's and group's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My audit work has been undertaken so that I might state to the members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and group and their members as a body, for my audit work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Statement of Trustees' Responsibilities the trustees (who are also the directors of The Wildlife Trust for Birmingham and the Black Country Ltd 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.

I have been appointed as auditor under the Companies Act 2006 and s.151 of the Charities Act 2011 and report in accordance with those Acts. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's and group's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, I read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Opinion

In my opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 March 2016 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Opinion on other matter prescribed by the Companies Act 2006

In my opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF
THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD
YEAR ENDED 31 MARCH 2016**

Matters on which I am required to report by exception

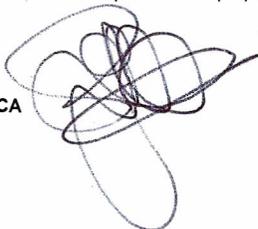
I have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires me to report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by me; or
- the 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
- I have not received all the information and explanations I require for my audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Stephen W Jones (Senior Statutory Auditor)

for and on behalf of STEPHEN W JONES FCA

Registered Auditor
Chartered Accountant
King Edward House
82 Stourbridge Road
Halesowen
West Midlands
B63 3UP



Dated 28 November 2016

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2016

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Restricted Funds	Unrestricted Funds	Total 2016	2015 As restated
		£	£	£	£
INCOME & ENDOWMENTS FROM					
Donations and legacies	2	-	225,111	225,111	252,612
Trading and other income	2	-	22,453	22,453	100,172
Charitable activities		286,455	218,667	505,122	604,232
Total incoming resources		<u>286,455</u>	<u>466,231</u>	<u>752,686</u>	<u>957,016</u>
EXPENDITURE ON					
Raising funds - Membership	4	-	117,076	117,076	126,304
Raising funds - Trading	4	-	7,139	7,139	77,920
Charitable activities	4	243,865	213,557	457,422	927,887
Impairment loss	7	-	82,099	82,099	-
-exceptional item					
Total resources expended	4	<u>243,865</u>	<u>419,871</u>	<u>663,736</u>	<u>1,132,111</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS AND REVALUATION GAINS		42,590	46,360	88,950	(175,095)
Gross transfers between Funds		-	-	-	-
Gains on revaluation of Heritage Assets	8	-	-	-	59,239
NET INCOME/(EXPENDITURE) FOR THE YEAR AND NET MOVEMENT IN FUNDS		42,590	46,360	88,950	(115,856)
Total Funds Brought Forward at 1 April 2015 (as restated)		34,742	118,137	152,879	268,735
Total Funds Carried Forward at 31 March 2016	14	<u>77,332</u>	<u>164,497</u>	<u>241,829</u>	<u>152,879</u>

The notes on pages 27 to 37 form part of these financial statements.

The Statement of Financial Activities contains all the recognised gains and losses of the year and it reflects in its entirety the continuing operations of the group.

Figures for the year ended 31 March 2015 have been restated to take into account a change of accounting policy to revalue heritage assets that have previously been included at cost. The resulting revaluation amount of £59,239 increases the reserves of the charity by the same amount.

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

CONSOLIDATED BALANCE SHEET

31 MARCH 2016

		2016		2015	
	Notes	£	£	As restated	£
Fixed assets					
Tangible Assets	7		34,831		125,683
Heritage Assets	8		<u>79,762</u>		<u>79,762</u>
			114,593		205,445
Current assets					
Debtors	9	91,210		157,539	
Cash at bank and in hand		165,517		11,951	
		<u>256,727</u>		<u>169,490</u>	
Creditors (amounts falling due within one year)	10	<u>61,573</u>		<u>142,136</u>	
Net current assets			195,154		27,354
Total assets less current liabilities			<u>309,747</u>		<u>232,799</u>
Creditors (amounts falling due after more than one year)	10		(67,918)		(79,920)
Net Assets			<u>241,829</u>		<u>152,879</u>
Funds					
Restricted funds	12		77,332		34,742
Unrestricted funds	3	44,512		57,420	
Unrestricted funds - Designated	14	60,746		1,478	
Unrestricted funds - Revaluation reserve	8	<u>59,239</u>		<u>59,239</u>	
			<u>164,497</u>		<u>118,137</u>
Members funds	14		<u>241,829</u>		<u>152,879</u>

The trustees have prepared group accounts in accordance with the Companies Act 2006, s.398 and the Charities Act 2011, s.138. These accounts have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and groups and with the Financial Reporting Standard for Smaller Entities (effective January 2015) and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 27 to 37 form part of these financial statements.

Approved by the Board of Directors and Trustees on 28 November 2016 and signed on its behalf.


Martin Smith - Director and Trustee

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

CHARITY BALANCE SHEET

31 MARCH 2016

		2016		2015 As restated	
	Notes	£	£	£	£
Fixed assets					
Tangible Assets	7		34,831		125,317
Heritage Assets	8		<u>79,762</u>		<u>79,762</u>
			114,593		205,079
Current assets					
Debtors	9	90,736		151,145	
Cash at bank and in hand		161,673		11,940	
		<u>252,409</u>		<u>163,085</u>	
Creditors (amounts falling due within one year)	10	<u>57,013</u>		<u>131,020</u>	
Net current assets			195,396		32,065
Total assets less current liabilities			<u>309,989</u>		<u>237,144</u>
Creditors (amounts falling due after more than one year)	10		(67,918)		(79,920)
Net Assets			<u>242,071</u>		<u>157,224</u>
Funds					
Restricted funds	12		77,332		34,742
Unrestricted funds	3	44,754		61,765	
Unrestricted funds - Designated	14	60,746		1,478	
Unrestricted funds - Revaluation reserve	8	59,239		59,239	
		<u>164,739</u>		<u>122,482</u>	
Members funds	14		<u>242,071</u>		<u>157,224</u>

Limited Liability

The company is limited by guarantee and in the event of liquidation each member's contribution as defined in clause 7 of the Memorandum of Association is limited to a sum not exceeding 50p (fifty pence).

The trustees have prepared group accounts in accordance with the Companies Act 2006, s.398 and the Charities Act 2011, s.138. These accounts have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and groups and with the Financial Reporting Standard for Smaller Entities (effective January 2015) and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 27 to 37 form part of these financial statements.

Approved by the Board of Directors and Trustees on 28 November 2016 and signed on its behalf.


Martin Smith - Director and Trustee

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2016

1 ACCOUNTING POLICIES

1.1 Preparation of the financial statements and going concern basis

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRSSE) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015), the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention as modified by the revaluation of heritage assets.

The financial statements have been prepared on a going concern basis. The Directors and Trustees believe that the charity will be able to continue to operate within the current financial arrangements for at least twelve months from the date of approval of these financial statements.

The Trust continues to be in a state of change and it is recognised that during this period of change there will continue to be financial challenges. The ongoing monitoring of budget and cash flow projections indicates the need for income increases and cost reductions (or both) in this period. The Trustees believe this is achievable.

1.2 Basis of Consolidation

The consolidated financial statements comprise The Wildlife Trust for Birmingham and The Black Country Ltd (the Charity) and its subsidiary Land Care Associates Limited (the Group). The summarised profit and loss account and balance sheet from the latest non audited accounts available of Land Care Associates Limited are given in note 3. In accordance with the exemptions granted by Section 408 of the Companies Act 2006. No separate Statement of Financial Activities, or income and expenditure account, is presented for the charity itself. The retained surplus of income for the charity for the year was £84,847.

The Wildlife Trust for Birmingham and The Black Country along with seven other Trusts formed a company - 'Wildlife Fundraising (Central) Limited' (by guarantee) following the demise of another fundraiser company. Details of the related party transactions are disclosed in note 15 of the accounts. No minority interest is adjusted in these accounts as the share of the company and its results are currently immaterial.

1.3 Income and Expenditure Account

The charitable company is a non profit making organisation and the results of the year have in accordance with Charities SORP (FRSSE) been presented in the form of an income and expenditure account.

1.4 Incoming Resources

Income is generally recognised on a receivable basis and is reported gross of related expenditure, where the amount is reasonably certain and when there is adequate certainty of receipt. The specific bases used are as follows:

- Voluntary income includes members subscriptions, donations (including related gift aid tax) legacies and grants of a general nature.
- Subsidiary trading income is the total amount received for goods and services provided, excluding VAT. Intercompany transactions are excluded on consolidation.
- Contractual income is recorded when receivable.
- Grants received during the year which relate to the following financial year are carried forward in creditors.

1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been allocated to the appropriate heading in the financial statements.

- Costs of generating funds relate to expenditure incurred in raising voluntary income and fundraising trading costs.
- Charitable activities' expenditure relates to expenditure on meeting the charitable objects. This includes materials and bought in services, staff costs, information systems, communications, rented accommodation and general management directly chargeable to projects, thereby covering both

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

31 MARCH 2016

1 ACCOUNTING POLICIES

1.5 Resources expended (continued)

internal costs and external charges for such costs. Such costs incurred internally are apportioned to projects based on direct staffing levels.

- Governance costs are associated with the governance arrangements of the group and relate to the professional costs of running the charity.
- Support costs including staff costs, information systems, communications, office accommodation and general management, are fully apportioned to other cost categories, and are primarily based on direct staffing levels.
- Membership recruitment costs, where an agency charges the trust a fee based on the first years membership income for recruitment of new members, are charged to the accounts over a period of 10 months. Surplus new income is therefore only accounted for after this period has ended and this policy is viewed as being prudent.

1.6 Depreciation of fixed assets

Depreciation is calculated to write off the book value of each tangible fixed asset over its expected useful life at the following rates:-

Centre Of The Earth	4% straight line (see note 8)
People and Wildlife Centre	yearly impairment review
Fixtures, Fittings & Equipment	25% straight line
Motor vehicles	25% reducing balance basis
Freehold Land (hereafter described as land)	Annual revaluation (no depreciation provided)

Expenditure on fixtures, fittings and general office equipment purchased by the charity for projects is currently written off in the year in which the expenditure is incurred, expenditure incurred for administration purposes is capitalised and depreciated as stated above.

No depreciation is charged on the expenditure incurred on the People and Wildlife Centre.

Due to the current financial position and the general economic climate the trustees have taken the decision that the project will no longer proceed.

Land, classified as heritage assets, had previously been included in the accounts at cost. The trustees have taken the decision to change this accounting policy and revalue the assets annually as this provides more relevant information on the activities and assets held by the charity. A prior period adjustment has been included in the accounts, resulting in a revaluation surplus of £59,239 being recognised. Full details of original cost can be found in note 8 to the accounts.

1.7 Operating Leases

Payments under an arrangement which is in substance of a rental nature (operating leases) are charged in the financial statements as incurred.

1.8 Pensions

The group makes payments of employers contributions into independently administered money purchase pension policies for qualifying employees. Pension costs are charged in the financial statements on an accruals basis.

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

31 MARCH 2016

1 ACCOUNTING POLICIES

1.9 Volunteer help

It is not current policy to place a value on the time volunteered by Trustees, Directors or temporary or occasional volunteers.

1.10 Fund Accounting

Restricted funds - these are funds received for undertaking an activity specified by the donor.

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

1.11 Irrecoverable Vat

The charity is partially exempt. Irrecoverable Vat is allocated to the appropriate cost categories.

2 Analysis of Income from Generated funds

	Restricted Funds	Unrestricted Funds	Total 2016	Total 2015
	£	£	£	£
Voluntary income				
Members subscriptions & donations (including gift aid)	-	210,566	210,566	213,848
Other donations	-	12,845	12,845	12,019
Legacies	-	1,700	1,700	26,745
	-	225,111	225,111	252,612
Activities for generating funds				
Subsidiary trading income (note 3)	-	9,451	9,451	73,255
Other income	-	13,002	13,002	26,917
	-	22,453	22,453	100,172

The subsidiary trading income shown above differs from that shown in note 3 as it is net of the consolidation adjustments to eliminate transactions with the charity by the subsidiary.

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

31 MARCH 2016

3 Details regarding the trading subsidiary and its net income.

The charity controls Land Care Associates Limited, a company limited by guarantee, operating from the same head office premises as the charity. It carries out environmental consultancy work that is not appropriate for the charity to do because of its charitable status.

Land Care Associates Limited is incorporated in the UK and registered in England, and the accounts have previously been audited and filed at Companies House.

The following information is taken from the company's latest unaudited accounts and therefore includes transactions undertaken with the charity.

Profit and Loss Account	UNAUDITED	AUDITED
	2016	2015
	£	£
Turnover	9,451	77,305
Cost of sales	<u>(1,550)</u>	<u>2,639</u>
Gross Profit	11,001	74,666
Administration expenses	6,730	83,319
Other operating income (see below)	<u>23,437</u>	<u>-</u>
Operating profit/(loss)	27,708	(8,653)
Interest payable	<u>(168)</u>	<u>34</u>
Profit/(Loss) on ordinary activities before taxation	27,540	(8,619)
Tax on Profit/(Loss) on ordinary activities	<u>-</u>	<u>-</u>
Profit/(Loss) for the financial year after taxation	27,540	(8,619)
Reserves brought forward	<u>(27,782)</u>	<u>(19,163)</u>
Reserves carried forward	<u><u>(242)</u></u>	<u><u>(27,782)</u></u>

Due to past losses resulting in an overall negative position, the current competitive state of the market and with no prospect of returning the company to profitability in the short to medium term the directors of Land Care Associates Limited have taken the decision, following agreement with its creditors, to close the company down and apply for strike off from the company register. Therefore no audited accounts will be prepared for 2016.

In order to permit the maximum payout to creditors The Wildlife Trust for Birmingham and the Black Country (parent charity) proposed not to pursue the outstanding balance owed to them if agreement was reached. The amount of £23,437 was treated as irrecoverable in the parent charity financial statements in 2015 in anticipation of agreement which was subsequently reached.

Balance Sheet	2016	2015
	£	£
Tangible fixed assets	-	367
Current Assets	4,318	6,405
Creditors: amounts falling due within one year	<u>(4,560)</u>	<u>(34,554)</u>
Net assets	<u><u>(242)</u></u>	<u><u>(27,782)</u></u>
Reserves - Profit and loss account	<u><u>(242)</u></u>	<u><u>(27,782)</u></u>

The charity has no further liability to Land Care Associates Limited.

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

31 MARCH 2016

4 Analysis of Total Resources Expended

	Direct Costs £	Support Costs £	Total 2016 £	Total 2015 £
Raising Funds				
Costs of raising voluntary income	62,512	54,564	117,076	126,304
Fundraising trading: costs of services and other costs	4,400	2,739	7,139	77,920
	<u>66,912</u>	<u>57,303</u>	<u>124,215</u>	<u>204,224</u>
Charitable Activities				
Project management etc.	350,607	82,499	433,106	912,216
Governance costs being audit, accountancy & legal fees	-	24,316	24,316	15,671
	<u>350,607</u>	<u>106,815</u>	<u>457,422</u>	<u>927,887</u>

	2016 £	2015 £
The above costs include:-		
Depreciation of tangible fixed assets - owned	8,385	8,988
Operating lease rentals	23,239	31,707
Auditors remuneration	4,750	4,400
Auditors accountancy fees	2,000	-
Pension costs	<u>12,850</u>	<u>16,844</u>

5 Allocation of Support Costs

	Cost of generating funds £	Charitable activities £	Total 2016 £	Total 2015 £
Management staff costs	36,449	13,337	49,786	83,301
Premises and administrative	20,854	93,478	114,332	157,301
Total support costs allocated	<u>57,303</u>	<u>106,815</u>	<u>164,118</u>	<u>240,602</u>

6 Staff costs

No remuneration was paid to the trustees in the year nor were any expenses reimbursed to them.

GROUP

	2016 £	2015 £
Total emoluments :-		
Staff wages	272,788	414,316
Pension contributions	12,850	18,306
Employer's national insurance	22,966	30,716
	<u>308,604</u>	<u>463,338</u>

Average number of employees by category (and also average monthly head count):-

Direct charitable work	12	19
Fundraising	1	1
Administrative	1	1
	<u>14</u>	<u>21</u>

There are no employees earning in excess of £60,000.

The number of employees to whom retirement benefits are accruing was as follows:-

	<u>8</u>	<u>13</u>
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THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

31 MARCH 2016

7 **Tangible Fixed Assets**
GROUP

	Centre Of The Earth	People & Wildlife Centre	Fixtures, Fittings & Equipment	Motor Vehicles	Total
	£	£	£	£	£
COST					
1 April 2015	151,578	82,099	58,303	3,250	295,230
Additions	-	-	-	-	-
Disposals	-	-	(12,335)	(3,250)	(15,585)
31 March 2016	151,578	82,099	45,968	-	279,645
DEPRECIATION					
1 April 2015	118,475	-	48,161	2,911	169,547
Charge for the year	4,271	-	3,775	339	8,385
Eliminated on disposal	-	-	(11,967)	(3,250)	(15,217)
Impairment	-	82,099	-	-	82,099
31 March 2016	122,746	82,099	39,969	-	244,814
NET BOOK VALUE					
31 March 2016	28,832	-	5,999	-	34,831
31 March 2015	33,103	82,099	10,142	339	125,683
CHARITY					
COST					
1 April 2015	151,578	82,099	45,968	3,250	282,895
Additions	-	-	-	-	-
Disposals	-	-	-	(3,250)	(3,250)
31 March 2016	151,578	82,099	45,968	-	279,645
DEPRECIATION					
1 April 2015	118,475	-	36,194	2,911	157,580
Charge for the year	4,271	-	3,775	339	8,385
Eliminated on disposal	-	-	-	(3,250)	(3,250)
Impairment	-	82,099	-	-	82,099
31 March 2016	122,746	82,099	39,969	-	244,814
NET BOOK VALUE					
31 March 2016	28,832	-	5,999	-	34,831
31 March 2015	33,103	82,099	9,774	339	125,315

The Centre Of The Earth is built on land which is leased from Birmingham City Council on a twenty five year lease from 24 March 1998.

The net book value as at 31 December 1997 is being written off over the term of the lease by equal annual instalments.

The People and Wildlife Centre cost relates to expenditure incurred on professional design studies for future accommodation requirements of the Charity. Due to the current financial position and the general economic climate the trustees have taken the decision that the project will no longer proceed.

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

31 MARCH 2016

8 Heritage Fixed Assets
Group & Charity

	Total Land £
COST/REVALUATION	
1 April 2015	79,762
Additions	-
Disposals	-
31 March 2016	<u>79,762</u>

DEPRECIATION

1 April 2015	-
Charge for the year	-
Eliminated on disposal	-
31 March 2016	<u>-</u>

NET BOOK VALUE

31 March 2016	<u>79,762</u>
31 March 2015	<u>79,762</u>

Cost or valuation at 31 March 2016 is represented by:-

	£
Valuation in 2016 (change in accounting policy so 2015 has been restated)	79,762
Cost	<u>-</u>

If the Land had not been revalued it would have been included in the accounts at the following historical cost

	2016 £	2015 £
Cost - amount paid for land	10,523	10,523
Cost - donated value of land	10,000	10,000
	<u>20,523</u>	<u>20,523</u>

Heritage assets consist of land at Portway Hill, Pelsall Common Spinney (Turner's Wood) and Deer's Leap Wood. The land has been valued by the trustees at the year end using standard prices based on the current value in the area for woodlands (14 acres or less) of £6,000 per acre.

Such land that has been acquired or donated to the charity is managed and preserved in accordance with the charity's objectives for wildlife and their habitat. Access to such land is available to the general public.

Other heritage assets may be purchased by, or donated to the charity, as and when circumstances permit.

5 year summary:-

		Cost £
Acquired in -	2012	10,522
	2013	10,000
	2014	1
		<u>20,523</u>

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

31 MARCH 2015

9 Debtors	2016		2015	
	Group £	Charity £	Group £	Charity £
Due after more than one year:-				
Long term loan to associated undertaking (note 15)	10,000	10,000	10,000	10,000
Amounts falling due within one year:-				
Trade debtors	30,897	30,423	99,739	93,395
Other debtors	13,430	13,430	30,332	30,282
Prepayments	36,884	36,884	17,468	17,468
	<u>91,210</u>	<u>90,736</u>	<u>157,539</u>	<u>151,145</u>

10 Creditors	2016		2015	
	Group £	Charity £	Group £	Charity £
Amounts falling due within one year:-				
Bank overdraft (secured)	-	-	1,968	-
Other Loans - The Wildlife Trusts	12,000	12,000	-	-
Trade creditors	22,875	19,809	118,859	112,208
Social security and taxation	10,521	9,627	7,404	6,895
Accruals & other creditors	16,177	15,577	13,905	11,917
	<u>61,573</u>	<u>57,013</u>	<u>142,136</u>	<u>131,020</u>
Amounts falling due after more than one year:-				
Other Loans - The Wildlife Trusts	67,918	67,918	79,920	79,920
	<u>67,918</u>	<u>67,918</u>	<u>67,918</u>	<u>79,920</u>

The loan from The Wildlife Trusts is repayable in 12 equal instalments of £1,000 from April 2016. The remaining balance due after more than one year is subject to an ongoing review of the repayment terms but no earlier than 31 March 2017.

The bank overdraft is secured by a legal mortgage over the Centre Of The Earth and a fixed and floating charge over all other assets of the charity.

11 Other financial commitments

a) Project commitments

The charity and group have no commitments on its projects except where funding has already been received in advance at 31 March 2016.

b) Operating Leases - annual commitment for year to 31 March 2016.

Land & buildings:-	£
Leases expiring within one year	250
Leases expiring within two to five years	23,700
Leases expiring after more than five years	<u>3,950</u>

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

31 MARCH 2016

12 Funds of the Charity

The restricted fund represents monies receivable for projects which can only be spent on their respective activities and are analysed as follows:-

	At 1 April 2015	Incoming	Outgoing	Transfers	At 31 March 2016
	£	£	£	£	£
Catchment - Tame sub hosting	-	6,000	6,000	-	-
Catchment - Western Power	-	25,000	900	-	24,100
Peascroft Wood	18,144	27,120	22,216	-	23,048
CAPF	-	34,500	34,500	-	-
Ecorecord	6,933	59,535	66,468	-	-
Biodiversity project	-	5,000	5,000	-	-
Local Nature Partnership	-	14,000	14,000	-	-
Natural England	-	4,000	4,000	-	-
Nature improvement Area	-	105,300	81,889	-	23,411
Turners Wood	9,665	-	2,892	-	6,773
Deers Leap	-	6,000	6,000	-	-
	<u>34,742</u>	<u>286,455</u>	<u>243,865</u>	<u>-</u>	<u>77,332</u>

Transfers are made between Restricted and Unrestricted Funds at the time the specific restrictions have been fulfilled.

The Trustees confirm that all restricted fund balances at the year end have subsequently been spent or will be spent in the forthcoming financial year

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

31 MARCH 2016

13 Analysis of fund balances between the net assets

	Consolidated Restricted Funds	Consolidated Unrestricted Funds	Consolidated Total 2016	Consolidated Total 2015
	£	£	£	£
Tangible fixed assets	10,000	24,831	34,831	66,444
Heritage assets	-	79,762	79,762	79,762
Debtors	-	90,210	90,210	157,539
Cash	67,332	98,185	165,517	11,951
Creditors- due within one year	-	(60,573)	(60,573)	(142,136)
Creditors & provisions- due after one year	-	(67,918)	(67,918)	(79,920)
	<u>77,332</u>	<u>164,497</u>	<u>241,829</u>	<u>93,640</u>

	Charity Restricted Funds	Charity Unrestricted Funds	Charity Total 2016	Charity Total 2015
	£	£	£	£
Tangible fixed assets	10,000	24,831	34,831	66,078
Heritage assets	-	79,762	79,762	79,762
Debtors	-	89,736	89,736	151,145
Cash	67,332	94,341	161,673	11,940
Creditors- due within one year	-	(56,013)	(56,013)	(131,020)
Creditors- due after more than one year	-	(67,918)	(67,918)	(79,920)
	<u>77,332</u>	<u>164,739</u>	<u>242,071</u>	<u>97,985</u>

14 Designated fund

The designated fund of £60,746 relates to the balance of funds received in the accounts for the year to 31 March 2016 remaining unspent but designated by the Trustees for use on our commitments post year end.

15 Related party transactions

Advantage has been taken of the exemptions under FRS 8(3) not to disclose transactions between parties eliminated on consolidation.

Non Consolidated Associated Company

Wildlife Fundraising (Central) Limited is a company set up in 2013 by eight Wildlife Trusts following the demise of a previously used fundraising company. As part of the setting up arrangement each trust was to provide a loan to the company. The Wildlife Trust for Birmingham and the Black Country Limited provided £10,000 (secured by a fixed and floating charge) as shown in the balance sheet in debtors over 1 year and as such the new company is an associated undertaking. There is no share capital as the company is limited by guarantee. The Trusts liability is limited to £1 in the event of liquidation. At 31 March 2015 Wildlife Fundraising (Central) Limited has a net deficit of reserves amounting to £5,991. The trust has not consolidated the results on the grounds of immateriality. The Wildlife Trust for Birmingham and the Black Country Limited paid commission amounting to £35,556 (net of VAT) to Wildlife Fundraising (Central) Limited during the year, and the Trust owes the company a balance of £Nil (gross) at the year end for commission invoiced but not yet paid.

The Trust is affiliated to The Royal Society of Wildlife Trusts (RSWT), a registered charity that acts as an umbrella group for county wildlife trusts, and provides assistance and co-ordination of activities and campaigning at a UK level. An annual contribution is payable to RSWT amounting to £9,990 (2015 £8,240). The trust also purchased publications and other sundries from RSWT amounting to £10,971, with £1,496 owed to RSWT at the year end.

Details of a loan from RSWT to the Trust can be found in note 10 to the accounts.

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

31 MARCH 2016

16 Comparatives for the Statement of Financial Activities

	Restricted Funds	Unrestricted Funds	Total Funds (As restated)
	£	£	£
INCOME & ENDOWMENTS FROM			
Donations and legacies	699	251,913	252,612
Trading and other income	-	100,172	100,172
Charitable activities	454,359	149,873	604,232
Total incoming resources	455,058	501,958	957,016
EXPENDITURE ON			
Raising funds - Membership	-	126,304	126,304
Raising funds - Trading	-	77,920	77,920
Charitable activities	634,721	293,166	927,887
Total resources expended	634,721	497,390	1,132,111
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS AND REVALUATION GAINS			
	(179,663)	4,568	(175,095)
Gross transfers between Funds	-	-	-
Gains on revaluation of Heritage Assets	-	59,239	59,239
NET INCOME/(EXPENDITURE) FOR THE YEAR AND NET MOVEMENT IN FUNDS			
	(179,663)	63,807	(115,856)
Total Funds Brought Forward at 1 April 2014	214,405	54,330	268,735
Total Funds Carried Forward at 31 March 2015 (as restated)	34,742	118,137	152,879

