

REGISTERED COMPANY NUMBER: 01650938 (England and Wales)
REGISTERED CHARITY NUMBER: 513615

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026
FOR
THE WILDLIFE TRUST FOR BIRMINGHAM
AND THE BLACK COUNTRY**

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY

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THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

The Trustees are pleased to present their Annual Report for the year ended March 2026, setting out the progress made towards our vision of a wilder Birmingham and Black Country, where nature is in recovery, people are taking action, and the natural environment plays a central role in addressing the challenges facing our region.

During the year, the Trust made significant strides across all three strategic goals. We have advanced ambitious landscape-scale conservation through programmes such as Wild Walsall, expanded our ecological evidence base, and delivered meaningful habitat restoration across rivers, woodlands, grasslands and our nature reserves. At the same time, we have strengthened our influence within the planning system to help safeguard important sites and ensure that nature recovery remains central to future development.

Engaging and inspiring people continued as a key priority. With the launch of the Championing Nature programme and an expanded programme of events, education and community partnerships, we have broadened opportunities for people of all ages to connect with and take action for nature.

The year has also seen important progress in positioning nature as a solution to wider environmental and social challenges. From protecting the region's urban forest and strengthening the evidence base for ancient woodland, to demonstrating best practice at sites such as EcoPark, the Trust is increasingly showing how nature can contribute to climate resilience, biodiversity recovery and community wellbeing.

The progress in all these areas has been achieved in a complex and evolving context, particularly within the planning system, where competing pressures continue to present both challenges and opportunities.

Our dedicated volunteers and members together with a wide range of partners remain central to our successes. Their commitment to the Trust over long periods of time provide a solid bedrock which is critical in these turbulent times. Similarly, the generosity of our funders is an essential part of all we achieve. These funders are referenced in the detailed reports that follow. Trustees also thank all the staff who work tirelessly in support of the Trust's objectives and to make Birmingham and the Black Country a better place for nature and people.

Looking ahead, we are well placed to build on this momentum. With major programmes poised to enter delivery, strengthened partnerships, and a clear strategic direction, the Trustees are confident that the Trust will continue to play a leading role in driving nature's recovery across Birmingham and the Black Country. To support us in these endeavours during the year, the Trust commenced a major organisational development programme aimed at strengthening our capacity to deliver. Supported by £243,000 from the National Lottery Heritage Fund (awarded in 2024), this work focuses on long-term organisational resilience across financial, operational and environmental dimensions. This work has identified a central strategic theme of "resilience through growth" and is supporting the development of a coordinated approach to organisational structure, asset use, land stewardship and stakeholder engagement. The programme is expected to deliver a clear framework for sustainable growth and long-term impact.

This report covers a period when Lisa Pinney OBE was our Chair. The Trustees would like to acknowledge her vital role, over the previous six years, in ensuring that the Trust was, and is, governed in a way that is fit for purpose and focussed on the key strategic priorities. Her wisdom and judgement have ensured that we are well placed to meet the challenges ahead.

The Trust has pleasure in presenting its report together with the audited accounts for the year ended 31 MARCH 2026. The Trust has adopted the provisions of the Charities SORP (FRS102) –

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 (effective 1 January 2019) in preparing the annual report and financial statements of the charity. The accounts have been prepared in accordance with the Companies Act 2006.

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OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Objectives

The Wildlife Trust for Birmingham and the Black Country'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.

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OUR VISION, PURPOSE & APPROACH

In June 2022, we launched our new eight-year strategy for 2022 - 2030, A Wilder Birmingham and Black Country

Our Vision

A Wilder Birmingham and the Black Country with more green and wild spaces where nature thrives, and everyone has access to nature in their daily lives.

Our Purpose

Lead Nature's Recovery in Birmingham and the Black Country, empower and support people to take positive local action for the benefit of wildlife and nature, and ensure natural habitats play a key role in addressing the ecological and climate emergencies.

Our Approach

We work for nature's recovery; protecting, restoring and creating wildlife-rich, accessible spaces that benefit people and wildlife.

We are ambitious in our desire not just to slow, but to reverse the decline of wildlife.

We lead by example, using evidence-based approaches to demonstrate how nature's recovery can be achieved in urban areas.

We demonstrate what is possible, and inspire, empower and enable people from all backgrounds, cultures, identities and abilities to bring about our vision with us, embracing the diversity of our society to change the natural world for the better.

We look to establish common cause and work in partnership with others, to develop new, innovative ways to do what's right for nature and deliver impact in support of our vision.

We speak with a bold and confident voice, to tell the truth about the state of nature and what needs to be done to put it into recovery.

Our vision is underpinned by three bold goals:

1. Nature is in recovery with abundant, diverse wildlife across Birmingham and the Black Country

By 2030 we want to see 30% of Birmingham and the Black Country's landscape managed for the benefit of wildlife.

2. People are taking action for nature and the climate across Birmingham and the Black Country.

By 2030 we want to see at least 1 in 4 people across Birmingham and the Black Country taking action for nature.

3. Nature is playing a central and valued role in helping to address local and global problems.

By 2030 we aim for 500 hectares of land to be improved to provide nature-based solutions to the ecological and climate crises.

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OBJECTIVES AND ACTIVITIES

Public benefit

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 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. At most sites information and interpretation is provided to visitors.

Secondly, our education programmes are aimed at schools, colleges, adult groups and the wider public.

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, 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.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity' (PB2).

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STRATEGIC REPORT: Achievements and performance - Charitable activities

Summary of the Year

The main headlines for 2025-26 are as follows:

Goal 1: Nature is in recovery, with abundant, diverse wildlife across Birmingham and the Black Country

Considerable progress has been made towards this goal over the past year, with the Wild Walsall programme representing a central focus for all teams during the Development Phase of the National Lottery Heritage Fund project. A comprehensive scoping and planning exercise has resulted in proposals for natural heritage restoration across more than 80 hectares of land, including 5 km of hedgerows and watercourses in Walsall. These plans have been formally reviewed and approved by Walsall Council, with all necessary permissions secured for capital works. Our Wild Walsall Conservation Officer, has played a key role in this work, establishing strong partnerships with local land managers.

To strengthen community engagement, we appointed Laura Onions as a specialist contractor. Following her involvement in our nature stewardship pilot at the end of 2024, Laura has continued to embed her creative practice within the Black Country, leading a programme of community mapping, citizen science initiatives, guided walks, and workshops. Engagement activity evolved over the year from broad awareness-raising across the borough to more targeted “opportunity mapping” to inform future delivery. In total, the team completed 14 community consultation exercises, engaged with more than 15 community organisations, and developed an activity programme comprising 49 events, expected to reach up to 2,500 participants.

In January 2026, the Trust successfully passed its mid-stage review, enabling progression to a full Delivery Phase application. The Heritage Fund specifically commended the detailed habitat improvement proposals and activity planning. A full application will be submitted by 28 May 2026, followed by a site visit in summer and a funding decision anticipated in early autumn 2026.

Beyond Wild Walsall, the Trust has delivered a wide-ranging programme of nature recovery activity. This has included river restoration, enhancements to nature reserves, strategic engagement with planning systems, and a substantial expansion of ecological survey work. The Natural Rivers Green Corridors (NRGC) project has continued to restore natural processes along the upper River Rea. In response to increasing national concern around water quality, the focus has been on reinstating natural river structure. This has included the removal of four weirs and associated artificial bank reinforcements, alongside habitat restoration works. At sites such as Ten Acres and Kings Norton Park, wetland habitats have been enhanced through the expansion of scrapes and pools. Overall, this phase of the programme has reconnected more than 4.5 km of river.

The Smestow Brook has also been a key focus for conservation activity. A new management plan has been developed for the Local Nature Reserve through which it flows, and the Trust has supported the City of Wolverhampton Council in developing a major Heritage Fund bid for its restoration. This work forms part of a growing partnership with the Council, which has also included a biodiversity-focused review of urban grasslands in the Pendeford area and ongoing collaboration with planning teams. Wolverhampton currently has the lowest proportion of designated land for nature among the region’s five local authorities, and strengthening this partnership will be vital in addressing this challenge.

Robust ecological evidence remains fundamental to targeting conservation action and influencing decision-making. During the year, nearly 1,000 hectares, approximately 1.5% of the land area across Birmingham and the Black Country, were surveyed, covering over 40 sites. This work has supported Wild Walsall planning, informed Birmingham’s emerging Local Plan, and contributed to the Black Country Urban Forest Revisited project.

This effort has been led by the Trust’s in-house team supported by commissioned specialists and citizen science initiatives. Notably, the Birmingham and Black Country Invertebrates Group (BIG), established in the previous

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year, has played an important role in expanding participation and expertise.

The Trust has also maintained strong engagement with planning systems, which remain critical for safeguarding nature. Formal responses were submitted to four Local Plan consultations (Birmingham, Walsall, Dudley, and Sandwell). The Trust also took the step of participating in a Planning Inquiry relating to a proposed residential development at Longwood Lane, Walsall, which included a Local Wildlife Site. Although the Inspector ultimately upheld the developer's appeal, the decision includes important obligations for habitat protection and restoration. In addition, the year's survey work has provided the evidence base to support the designation of new Local Wildlife Sites, particularly in Walsall, through the Local Site Partnership.

Nature Reserves

During the year, the Trust delivered an extensive programme of conservation management across its reserves, structured around seasonal priorities and supported by significant volunteer contribution. In spring, activity focused on enhancing woodland diversity at Joy's Wood and Deer's Leap using plant stock from the Growing Local Flora project. This approach supports the restoration of structural and species diversity in younger woodland habitats while maintaining locally appropriate genetic provenance. Meadow enhancement work was also undertaken at Portway Hill, where volunteers introduced species such as Kidney Vetch and Pignut to support priority invertebrates, including the Small Blue butterfly. Concurrently, work continued to manage invasive and problematic plant species. At Moseley Bog & Joy's Wood, sustained control of Fringe Cups has resulted in a measurable reduction. Management of Himalayan Balsam along the brook at Deer's Leap remains ongoing.

During the summer period, work prioritised the maintenance and improvement of site infrastructure. High visitor use and incidents of vandalism required ongoing repair to boardwalks, handrails and signage, particularly at Moseley Bog and Deer's Leap. Safety improvements included the installation of metal mesh on boardwalk surfaces. Funding has been secured to support further infrastructure upgrades at Deer's Leap in the next financial year. Meadow management was also delivered through a programme of "cut and collect," with volunteers removing arisings to maintain botanical diversity and creating habitat piles to support wildlife.

In autumn, activity focused on wetland management. Vegetation clearance and habitat maintenance were undertaken at ponds within Deer's Leap and Moseley Bog, alongside fen management. Following successful restoration work in previous years, the fen is now managed through a reduced annual cut (approximately 50%), maintaining species balance while retaining overwintering habitat. Invasive species control continued, including treatment of Japanese Knotweed. At Moseley Bog there is evidence of 'guerilla' vegetation control by members of the public. Unfortunately, this is not effective and limits the Trust's ability to undertake stem injection, which is the best practice control method.

Winter work centred on woodland management and tree safety. Volunteers undertook 'thinning' by removing non-native and other dominant species, and coppicing and creating 'rides' to make patches where increased light can drive biodiverse regeneration. Priority tree works identified in the previous year's safety surveys were completed by staff and contractors, particularly at Deer's Leap. At Moseley Bog, a veteran willow known as the "Hangman Tree" became unstable during the year. Specialist contractors undertook works to reduce risk while retaining the tree's ecological and heritage value as a key feature of the reserve. Additional management was undertaken at Turners Wood in late winter, with further work planned as part of the Wild Walsall programme.

At Portway Hill, partnership work continued with the UNESCO Black Country Geopark and the Black Country Geological Society to conserve and enhance the site's geological diversity features.

Goal 2: People are taking action for nature and the climate across Birmingham and the Black Country

Engagement

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During the year, the Trust made significant progress towards Goal 2, supported by increased investment in engagement activity.

Central to this was the launch of *Championing Nature*, a six-year partnership programme delivered by four Wildlife Trusts and funded by Emirates, with overall programme management by the All England Lawn Tennis Club (Wimbledon). The programme will deliver a comprehensive programme of education and community engagement activity across participating regions. For the Trust, this represents its largest engagement programme to date, with £1.4m secured over the delivery period.

The programme was formally launched in May 2025 and has since supported an expanded programme of public events, education activity and organisational capacity. A new Events Officer has been appointed, enabling delivery of regular monthly events alongside larger seasonal activities. Engagement highlights during the year included a public launch event at Moseley Bog (attended by over 250 people), a Fungi Festival at Eastside Park (200 attendees), a community tree celebration at EcoPark, and an open day at the Centre of the Earth.

Alongside these larger events, a programme of smaller-scale activities was delivered, including themed engagement days and the development of a new Youth Pathway programme. This initiative provides structured opportunities for young people to develop skills through practical conservation, training and peer-led activity.

Engagement activity was also delivered through other programmes. As part of Wild Walsall, 14 community consultation events were undertaken across the borough. The Trust also completed delivery of the Dudley's Path to Nature Recovery programme, culminating in a large-scale public event bringing together guided walks, creative activity and community participation.

Education

The Trust continued to deliver a well-established formal education offer, primarily based at EcoPark. Sessions are aligned with the national curriculum and combine nature connection with defined learning outcomes. Supporting resources, including site-based identification guides, enhance independent exploration by participants.

Planning is underway to expand the schools offer through Championing Nature funding, including the appointment of an Education Officer to deliver outreach activity. Pilot sessions have been delivered with selected schools to inform the development of this programme and to target settings with limited access to green space.

Membership

Membership levels remained broadly stable during the year, with 465 new memberships and 563 lapses, resulting in a net reduction of 98. Total membership, as at March 2026, was 3,341 memberships, representing 5,863 individual members. A reduction in reported member numbers compared to the previous year reflects data cleansing and removal of duplicate records, rather than a decline in underlying membership.

Significant improvements were made to membership systems and processes, including migration to

a cloud-based CRM, adoption of sector-standard digital forms, and introduction of a new payment platform. These changes have improved efficiency, reliability and security.

Priority has been given to developing digital recruitment approaches. Targeted campaigns delivered mixed results; however, the fungi-themed recruitment campaign was particularly successful, securing 186 new members.

A membership survey indicated generally positive satisfaction (3.87/5), with members particularly valuing site access and local conservation work. Financial considerations were identified as the primary reason for potential

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cancellations.

Communications

The Trust maintained a strong media presence throughout the year, supported by a proactive approach to communications. Coverage was achieved across regional and national television, radio and print media, highlighting key areas of work including species monitoring, habitat restoration, conservation management and public engagement.

Media activity also supported wider advocacy work. The Trust contributed to sector-wide campaigning in response to the Planning and Infrastructure Bill, coordinated by the Royal Society of Wildlife Trusts. Locally, over 580 individuals contacted their MPs through Trust-supported channels. While proposed amendments were not adopted, the Trust will continue to advocate for strengthened environmental protections.

The Trust also maintained a visible profile in local planning matters, including significant media engagement relating to development proposals affecting sites of ecological value.

Volunteers

We would like to say thank you to all the volunteers who make such a difference to our work. Over the past year 287 volunteers have contributed almost 4000 hours of activity. Both long-standing and newer volunteers gave their time and energy to support our vision for a Wilder Birmingham and Black Country. Most helped with practical conservation on sites and reserves across the region, but others helped with administration and other tasks, remotely and at our head office.

Our corporate volunteering programme continued to be successful enabling local businesses to make a difference for wildlife, with 93 volunteers spending 357 hours supporting our cause.

To expand delivery of nature-based wellbeing activity, the Trust has invested in a dedicated Conservation Officer role to support the growth of the Wild Work Day programme, engaging corporate volunteers in practical conservation activity. Activities included habitat management, invasive species control, infrastructure improvements, and support for the Growing Local Flora initiative.

Goal 3: Nature is playing a central and valued role in helping to address local and global problems

The Trust continued to prioritise the protection and enhancement of the region's urban forest. A review of woodlands established as part of the Black Country Urban Forest programme found that 91% remain in place and continue to deliver ecological and community benefits, despite pressures from development and under-management. Targeted enhancement work was undertaken at sites including The Leys woodland in Brierley Hill.

The EcoRecord team also contributed to a significant review of ancient and long-established woodland across Birmingham and the Black Country. Early findings indicate a substantial increase in the number of identified ancient woodland sites, alongside several hundred additional long-established woodlands. This work will strengthen the evidence base for protecting these habitats, which are recognised as irreplaceable within the West Midlands Local Nature Recovery Strategy.

The planning system remains a central plank of nature protection and recovery efforts. However, it is under extreme pressure. With the introduction of mandatory biodiversity net gain and the severe demands for housing development placed on local authorities in recent times, planning processes have become more complex and the protection of land through site conservation designations has become more challenging.

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This year the Trust has invested in our team to increase capacity in this area, and new staff led by our Head of Biodiversity Evidence and Planning, a newly created role, have been providing both support and challenge to our partners in local authority teams. This has included detailed engagements with the development of two Local Plans. Recent government messaging has generated a surge in developers submitting proposals and nominating sites for building on. Staff at the Trust have been monitoring this situation and investigating numerous proposals with the aim of ensuring the protection of sites of conservation importance.

Community mobilisation and action is absolutely critical in this arena, and the Trust has sought to support that whenever and wherever it can. A notable success this year was the community-led campaign to protect the Clockfields area in Dudley, part of which is designated as a Site of Importance for Nature Conservation. We were happy to play a small part in this action and are keen to see other communities across our region learn from the success and be empowered to protect local nature.

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STRATEGIC REPORT: Financial review

Financial Position

During the financial year 2026, the Trust generated a surplus of £7,481 (2025 deficit: £271,988). Income of £1,565,034 was generated (2025: £1,179,238). Actual expenditure for 2026 was £1,569,386, excluding gains on investment (2025: £1,450,950).

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, with clear outputs to be achieved. Restricted income for this period includes funding from All England Lawn Tennis Club, National Lottery Heritage Fund, funding from Natural England, West Midlands Combined Authority, the Environment Agency and others. Restricted income accounts for 60% (2025: 42%) of our total income for the year.

The Trust has invested in membership, as an essential income stream that enables us to deliver core charitable aims that are not always possible to fund through restricted income, such as our work to protect nature through the planning system. Membership accounts for 16% (2025: 21%) of the Trust's income and the Business Plan sets out how this will grow in coming years. Unrestricted income (including membership) is 40% (2025: 58%) of total income.

Principal funding sources

Income

The Trust has a range of funding sources. The key sources are outlined as follows:

Membership, donations, legacies: Includes income from our members, donations given at events and through our presence in the community and legacies.

Charitable activities: Projects and services delivered in Birmingham & Black Country in line with the Trust's aims and objectives.

Trading & other income: includes royalties received, interest income, hire income and rental income.

Expenditure

The Trust's expenditure increased to £1,569,386 (2025: £1,450,950). Major headings are explained below:

Charitable Activity: This covers our staffing costs and direct project costs to deliver projects and services so as to meet our charitable aims and objectives.

Fundraising Costs: We are now responsible for our own membership recruitment although

we also operate in an informal partnership with other local Trusts to maximise our use of digital membership recruitment. Our costs include recruitment through the Join Anywhere scheme via other Wildlife Trusts, online membership recruitment as well as production of membership magazines throughout the year.

Overheads: These are the running costs to maintain our sites and headquarters covering areas such as rent,

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rates, gas, electric, telephones and insurance.

Pensions: Royal London manage all pension funds on behalf of the staff members. The Trust contributes 7% in addition to staff contributions.

Every penny we receive is spent on achieving our charitable aims. Overheads include rents for our sites, running our office and insurance to ensure we are a responsible and sustainable organisation

Reserves policy

Trustees keep the reserves of the Trust under regular review. Having regard to the increasing scale of the Trust's operations and COVID uncertainties, in 2020 the Trustees set a reserves policy to aim at reserves equivalent to nine months' core operating costs, equating to approximately £450,000. 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 could be met.

After designated funds of £97,983 (2025: £180,746) and the revaluation reserve of £59,239 (2025: £59,239), the Trustees have met this aim with current unrestricted reserves standing at £870,985 (2025: £1,000,518).

As this is significantly above the reserves policy the Trustees and management team are looking into where investments can be made during the following financial year to support the charitable objectives of the Trust.

STRATEGIC REPORT: Principal risks and uncertainties

The Trustees have a duty to identify and review the risks to which the 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 Risk Management Policy, reviewed quarterly by Trustees via delegation to the Finance and Risk Committee. 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.

STRATEGIC REPORT: Looking ahead

Goal 1: Nature is in recovery with abundant, diverse wildlife across Birmingham and the Black Country

In the coming year, the Trust expects to commence delivery of the Wild Walsall programme, subject to approval of its £722,000 application to the National Lottery Heritage Fund. Combined with secured match funding and volunteer contribution, the total value of the Delivery Phase is projected to be approximately £1.5m.

The programme will deliver coordinated conservation activity across more than 20 sites in Walsall, including heathland restoration and creation, river renaturalisation, wetland creation, woodland enhancement, hedgerow establishment and grassland improvement. During the development phase, the scale of ambition has increased from approximately 55 hectares (1% of the borough) to over 80 hectares (1.5%), alongside works to approximately 5 km of hedgerows and watercourses. This represents a significant contribution towards the Trust's "30 by 30" target that lies at the heart of goal 1.

The programme has been designed to operate at a landscape scale, structured around five priority areas: Walsall Heaths, Ford Brook Wetlands, Goscote Wedge, Rough Wood Chase, and the Willenhall Corridor, which will see us restoring nature throughout the borough, from its more open east to its highly urbanised west. Delivery has been enabled by strong partnerships with landowners, including Walsall Council.

In addition to Heritage Fund support, significant external funding has been secured to complement delivery. Investment from the Environment Agency will support restoration works on the Ford Brook and Rough Brook, including in-channel enhancements and improvements to riparian habitats. Funding from Enovert will enable further heathland restoration at Shire Oak and Barr Beacon, contributing to the long-term objective of reconnecting the ecological corridor between Sutton Park and Cannock Chase.

Looking further ahead, Dudley has been selected as one of six national "Heritage Places" within the current National Lottery Heritage Fund strategy to 2033. This designation is expected to attract increased investment and create new opportunities for partnership working. The Trust will consider how best to align its future activity in Dudley to maximise impact for nature recovery.

Goal 2: People are taking action for nature and the climate across Birmingham and the Black Country

The Trust's engagement activity in the coming year will continue to be led by the *Championing Nature* programme. Delivery will include a programme of regular monthly engagement sessions, complemented by four large seasonal events designed to reach wider audiences. Planned events include a summer open day at Moseley Bog and the continuation of the Fungi Festival, to be hosted at Highbury Hall with associated activities in Highbury Park. Additional events will be developed throughout the year and promoted through the Trust's communications channels.

A key priority will be the expansion of the Trust's education offer. Building on development work undertaken during 2025/26, a new outreach programme will be launched, led by the recently appointed Education Officer. Initial delivery will focus on Key Stages 1 and 2, with planned expansion to older age groups over time. Sessions will be offered to schools on a cost-recovery basis, with a target of approximately 80 sessions and up to 3,000 participants annually as the programme becomes established.

We will begin to undertake another element of our Championing Nature programme – the redevelopment of Centre of the Earth. This is our dedicated environmental education centre, on the Soho canal loop, just across from HMP Birmingham. Built in 1990 as an exemplar of as then cutting-edge green technology, with a timber frame and recycled material used throughout, Centre of the Earth is much beloved but in need of serious investment. Fortunately, the Championing Nature project has provided significant funding to enable this work –

a major private investment into community infrastructure in an area of significant need.

Subject to confirmation of Delivery Phase funding, the Wild Walsall programme will also support a significant expansion of community engagement activity. A structured programme of events will be delivered across the borough, including guided walks, wellbeing-focused nature activities, larger community events, and citizen

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science initiatives. This programme will enable local communities to engage more deeply with their natural environment while developing skills and knowledge linked to nature recovery.

Complementing this work, the Trust will deliver the Walsall Community Nature Network, supported by Natural England funding. This initiative will provide small grants to local community organisations to support habitat improvements and community-led activities, strengthening local capacity and participation in nature recovery.

The Trust will also enhance its offer to members through an expanded programme of engagement opportunities, including both in-person and digital events, and continued delivery of the Annual General Meeting. This programme aims to increase member participation and provide additional value for membership. Membership growth remains a strategic priority. While overall membership has remained stable, the Trust will continue to test and refine recruitment approaches, particularly through digital channels, while considering the targeted use of face-to-face engagement where appropriate. Investment decisions will be guided by value for money and return on investment.

The Trust will continue to maintain an active and outward-facing approach to communications, partnerships and advocacy. This includes the development of new collaborative initiatives. Notably, a jointly hosted PhD with the University of Birmingham is scheduled to commence in October 2026, focusing on the role of nature in supporting mental wellbeing in urban environments, particularly among underrepresented groups.

Goal 3: Nature is playing a central and valued role in helping to address local and global problems

Looking forward to next year, our ambitions for Goal 3 will centre on placing biodiverse nature at the heart of efforts to address health and wellbeing problems, the decline of pollinators, and local vulnerabilities to climate change.

The urban tree canopy is a vital element of our city's defence against the impacts of climate change, such as heat stress. In providing shade, trees have a substantial local cooling effect that is especially important during the high heat events which are becoming more common in the new climate. Having said that, our trees are under continual threat not just from constant development pressure and lack of maintenance, but also from the effects of climate change itself. The recently published West Midlands Local Nature Recovery Strategy identifies the region's woods as critical habitat, and we are committed to building on our work assessing our Ancient Woodlands and the woodlands created by the Black Country Urban Forest scheme so that we can protect the trees we have. We will also continue to advocate – through planning and policy processes – for the creation of new parks and greenspaces. These should include a substantial increase in tree cover, especially in nature-depleted neighbourhoods at risk from the impacts of climate change.

There is huge potential across the region for improvements in the biodiversity of grassland habitats. Significant proportions of our land are covered by poor quality amenity-focused grass in parks and other greenspaces. With relatively simple interventions and changes in management, these grass habitats can be greatly enhanced, with important knock-on effects such supporting declining pollinator populations. Through projects such as Wild Walsall, we will deliver notable grassland improvements across Birmingham and the Black Country. We will also focus attention on ways in which to secure the area's extensive meadow habitats against the threats caused by climate change. Next year will also see us develop new collaboration with Birmingham City University (BCU) in this arena. We will undertake an ecological survey of their estate and provide advice on the creation of pollinator-friendly greenspaces but also hope to be able to contribute to research projects the BCU team are creating focused on. Finally in this area of work, we will be further developing our Nature Recovery Services with the aim of engaging closely with Natural England's Urban Greening Factor. This offers a potentially more effective framework than biodiversity net gain within which the Trust can engage with developers.

Returning to the need for us to embed our service provision in the communities that need us the most, next year will also see the completion of our Master planning & Resilience programme through which our consultants, Rooted in Place and Shared Assets, will provide guidance on where our operational functions and land should be located to deliver effectively.

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Wildlife Trust for Birmingham and the Black Country is one of 46 independent charities, which form a national partnership, The Wildlife Trusts, through the Royal Society of Wildlife Trusts. The Trust's family membership is also part of the national environment club, Wildlife Watch, which provides projects for members and affiliated schools, 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 team of 29 at year end, equating to 25 full time equivalent posts. The Trust could not achieve the impacts we do without the commitment and hard work of a large number of volunteers.

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 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. Trustees are also Directors of the Company limited by guarantee.

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 a scheme of delegation approved by the Trustees for some operational matters, including finance.

The Wildlife Trust is governed by an elected Council and is therefore directly accountable to the members of the charity. The 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

The Council formally delegates certain functions and responsibilities to two 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 Business Plan, the Wildlife Trust's aims and for complying with Council policies. A team of professionally trained staff report to the Chief Executive.

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The Trustee is provided with copies of the charity's key documents, including its memorandum and Articles of Association, 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 by the Executive.

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 four times a year where they review strategy and operational performance, ratify policies and agree budgets.

Key management remuneration

None of the Trustees receive remuneration or benefit for their work with the group and charity. Any connection between Trustees and any company the Trust works with is disclosed to the board. Financial details of which are disclosed in note 9 to the accounts.

Related parties and the wider network

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.

Risk management

The Trustees have a duty to identify and review the risks to which the 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 Risk Management Policy, reviewed annually 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 WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01650938 (England and Wales)

Registered Charity number

513615

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY

REPORT OF THE TRUSTEES for the year ended 31 March 2026

Registered office

Centre of the Earth
42 Norman Street
Winson Green
Birmingham
West Midlands
B18 7EP

Trustees

L C Pinney MBE (resigned 31/03/2026)
J D Larner
D H Mclellan
E F Mooney
A Wayro
D P Green
J Daniel
J M Moran (resigned 18/10/2025)
A L Nicholson-Evans
M W Saleem
R J W Holmes
A R S Johl
R K Nijjar
C M Chapman
K E Foxton

Company Secretary

E F Mooney

Auditors

Ellacotts LLP
Cornwall Buildings
45 Newhall Street
Birmingham
B3 3QR

Bankers

NatWest Plc
Chamber of Commerce House
36 Highfield Road, Edgbaston
Birmingham B15 3BJ

Key management personnel

Dr Delia Garratt - Chief Executive Officer
Daniel Brown - Director of Fundraising and Engagement
Norman Dandy - Director of Nature Recovery
Hana Chatwin - Director of Finance

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of The Wildlife Trust for Birmingham and The Black Country for the purposes of company law) are responsible for preparing the Report of the Trustees 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. Under that law, the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Ellacotts LLP, will be proposed for appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 7 July 2026 and signed on the board's behalf by:

J D Larner - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY

Opinion

We have audited the financial statements of The Wildlife Trust for Birmingham and The Black Country (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its 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 Auditors' 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 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires 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 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 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 charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Enquiring of management and employees, including obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:-

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance.
- Detecting and responding to the risks of fraud and whether they were aware of any actual, suspected, or alleged fraud and.
- The internal controls established to mitigate risk relating to fraud or non-compliance with laws and regulations.

We identified areas of law and regulation that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, discussions with management (as required by auditing standards) and discussed with management the policies and procedures regarding compliance with laws and regulations.

All identified laws and regulations were communicated throughout the audit team, and they remained alert to any indications of non-compliance throughout the audit.

The most significant considerations for the charitable company were as follows:-

- The Charity is subject to laws and regulations that affect the financial statements which include financial reporting legislation (namely The Companies Act 2006), taxation legislation and the Charities Act. We assessed the extent of compliance with these laws and regulations as part of our audit procedures concerning items recorded in the financial statements.
- The charity is also subject to other operational laws and regulations where the consequences of non-compliance could have material effect on the amounts or disclosures in the financial statements through imposing fines or withdrawal of funding contracts. Areas where this would have an effect include health and safety, Bribery Act 2010, employment law, data protections and child protection legislation (DBS checks for staff and volunteers).

Auditing standards limit the audit procedures to identifying non-compliance of these laws and regulations to enquiry of management and inspection of regulatory and legal correspondence, if there is any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, and audit will not detect the breach.

To identify risk of material misstatement due to fraud, we carried out discussions amongst the audit team to assess areas where and how fraud might occur in the financial statements and any potential indicators. The following areas were identified :-

- Management override of controls through the posting of inappropriate accounting entries or journals
- We do not believe there is a fraud risk relating the revenue recognition as the revenue is straightforward, with limited opportunity for manipulation.

We did not identify any additional fraud risks.

We tested the appropriateness of accounting journals and other adjustments made in the accounts preparation based on a risk criteria.

Owing to the inherent limitation of the audit , there is an unavoidable risk that we may not have detected some material misstatements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulation is from the events and transaction reflected in the financial statement, the less likely in the inherently limited procedure required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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.

Mark Spafford FCCA ACA (Senior Statutory Auditor)
for and on behalf of Luckmans Duckett Parker Limited
1110 Elliott Court
Coventry Business Park
Herald Avenue
Coventry
West Midlands
CV5 6UB

15 July 2025

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 March 2026

		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes						
Income and endowments from:							
Donations and legacies	3	405,837	31,500	437,337	412,629	-	412,629
Charitable activities	4	183,322	908,971	1,092,293	219,660	496,274	715,934
Investments	5	17,085	-	17,085	17,586	-	17,586
Other income	6	17,744	575	18,319	33,089	-	33,089
Total income		623,988	941,046	1,565,034	682,964	496,274	1,179,238
Expenditure on:							
Raising funds	7	19,033	-	19,033	24,880	-	24,880
<u>Charitable activities</u>							
Conservation, Engagement and Influence	8	829,094	721,259	1,550,353	818,513	607,557	1,426,070
Total expenditure		848,127	721,259	1,569,386	843,393	607,557	1,450,950
Net gains/(losses) on investments	13	11,833	-	11,833	(276)	-	(276)
Net income/(expenditure)		(212,306)	219,787	7,481	(160,705)	(111,283)	(271,988)
Transfers between funds		-	-	-	327	(327)	-
Net movement in funds	10	(212,306)	219,787	7,481	(160,378)	(111,610)	(271,988)
Reconciliation of funds:							
Fund balances at 1 April 2025		1,240,513	169,633	1,410,146	1,400,891	281,243	1,682,134
Fund balances at 31 March 2026		1,028,207	389,420	1,417,627	1,240,513	169,633	1,410,146

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

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

BALANCE SHEET AS AT 31 MARCH 2026

		2026		2025	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		486,859		505,444
Heritage assets	15		79,762		79,762
			<u>566,621</u>		<u>585,206</u>
Current assets					
Debtors	16	138,312		61,636	
Investments	17	70,218		58,421	
Cash at bank and in hand		767,549		799,152	
		<u>976,079</u>		<u>919,209</u>	
Creditors: amounts falling due within one year	18	<u>(125,073)</u>		<u>(94,269)</u>	
Net current assets			851,006		824,940
Total assets less current liabilities			<u>1,417,627</u>		<u>1,410,146</u>
The funds of the charity					
Restricted income funds	22	389,420		169,633	
Unrestricted funds	21	1,028,207		1,240,513	
			<u>1,417,627</u>		<u>1,410,146</u>

The financial statements were approved by the trustees on

.....
J D Larner
Treasurer

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Cash flows from operating activities					
Cash absorbed by operations	25		(39,561)		(511,630)
Investing activities					
Purchase of tangible fixed assets		(9,127)		(7,188)	
Investment income received		17,085		17,586	
Net cash generated from investing activities			7,958		10,398
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(31,603)		(501,232)
Cash and cash equivalents at beginning of year			799,152		1,300,384
Cash and cash equivalents at end of year			767,549		799,152

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

The Wildlife Trust For Birmingham And The Black Country Ltd is a charitable company limited by guarantee without share capital.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention modified to include the revaluation of certain assets. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds form part of unrestricted funds but have been set aside by the trustees for specific purposes. The designation does not impose any legal restriction and the funds remain available at the trustees' discretion.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	4% on Cost
Fixtures and fittings	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Heritage assets

Land, classified as heritage assets, had previously been included in the accounts at cost. The trustees value the assets every 5 years (a change from the previous annual approach) as this provides more relevant information on the activities and assets held by the charity.

Where information on the cost of valuation of the heritage assets is not available or the cost of providing such information significantly outweighs any benefit to the users of the accounts then heritage assets are not recognised on the balance sheet.

Acquisitions only arise when donated to the charity or if it is believed that they will further the charity's objectives.

Full details of the original cost can be found in note 17 to the accounts.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

The charity is exempt from corporation tax on its charitable activities.

The charity is partially exempt for VAT. VAT that is irrecoverable due to the partial exemption are allocated to the appropriate cost categories and funds.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies (Continued)

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	405,637	31,500	437,137	412,629	-	412,629
Legacies	200	-	200	-	-	-
	<u>405,837</u>	<u>31,500</u>	<u>437,337</u>	<u>412,629</u>	<u>-</u>	<u>412,629</u>

4 Income from charitable activities

	Conservation, Engagement and Influence 2026 £	Conservation, Engagement and Influence 2025 £
Conservation and Wildlife	<u>1,092,293</u>	<u>715,934</u>
Analysis by fund		
Unrestricted funds - general	183,322	219,660
Restricted funds	<u>908,971</u>	<u>496,274</u>
	<u>1,092,293</u>	<u>715,934</u>

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from listed investments	516	560
Interest receivable	16,569	17,026
	<u>17,085</u>	<u>17,586</u>

6 Other income

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Other income	<u>17,744</u>	<u>575</u>	<u>18,319</u>	<u>33,089</u>	<u>-</u>	<u>33,089</u>

7 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Raising voluntary income costs	<u>19,033</u>	<u>24,880</u>

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

8 Expenditure on charitable activities

	Conservation, Engagement and Influence 2026 £	Conservation, Engagement and Influence 2025 £
Direct costs		
Staff costs	912,498	831,460
Depreciation and impairment	27,714	27,743
Operating Leases	4,124	4,401
Sundries	464,128	423,885
	<u>1,408,464</u>	<u>1,287,489</u>
Share of support and governance costs (see note 9)		
Support	127,165	94,930
Governance	14,724	43,651
	<u>1,550,353</u>	<u>1,426,070</u>
Analysis by fund		
Unrestricted funds - general	829,094	818,513
Restricted funds	721,259	607,557
	<u>1,550,353</u>	<u>1,426,070</u>

9 Support costs allocated to activities

	2026 £	2025 £
Management	127,165	94,930
Governance	14,724	43,651
	<u>141,889</u>	<u>138,581</u>
Analysed between:		
Conservation, Engagement and Influence	<u>141,889</u>	<u>138,581</u>

10 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,000	7,244
Depreciation of owned tangible fixed assets	<u>27,714</u>	<u>27,743</u>

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	26	25
	2	2
Total	28	27

Employment costs

	2026 £	2025 £
Wages and salaries	768,992	717,351
Social security costs	94,907	67,882
Other pension costs	48,599	46,227
	912,498	831,460

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2026 Number	2025 Number
£60,001 to £70,001	1	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	181,306	193,524

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

13 Gains and losses on investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Gains/(losses) arising on:		
Revaluation of investments	11,833	(276)

14 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2025	748,943	111,354	860,297
Additions	-	9,127	9,127
At 31 March 2026	748,943	120,481	869,424
Depreciation and impairment			
At 1 April 2025	259,258	95,593	354,851
Depreciation charged in the year	20,615	7,099	27,714
At 31 March 2026	279,873	102,692	382,565
Carrying amount			
At 31 March 2026	469,070	17,789	486,859
At 31 March 2025	489,685	15,759	505,444

15 Heritage assets

	Heritage assets £
At 1 April 2025 and at 31 March 2026	79,762

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

15 Heritage assets

(Continued)

If the Land had not been revalued it would have been included in the accounts at the following historical cost totally £20,523. This is broken down to £10,523 being the amount paid for land and £10,000 being the value of land donated.

There has been no change to these values in the last five years.

Heritage assets consist of land at Portway Hill, Pelsall Common Spinney (Turner's Wood) and Deer's Leap Wood. 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. The number of acquisitions in the last 5 years is nil.

The Trustees have obtained a desktop valuation by an independent valuer in an attempt to understand the open market value of the heritage assets. Based on the work done, the trustees do not believe the valuation of the Heritage assets at £79,762 is materially different from the open market value of these assets. The Trustees feel no adjustment to the revaluation is required.

16 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Trade debtors	72,776	20,432
Prepayments and accrued income	65,536	41,204
	<u>138,312</u>	<u>61,636</u>

17 Current asset investments

	2026 £	2025 £
Listed investments	<u>70,218</u>	<u>58,421</u>

18 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Other taxation and social security		25,191	2,935
Deferred income	19	4,575	8,367
Trade creditors		50,353	59,059
Other creditors		-	8,542
Accruals		44,954	15,366
		<u>125,073</u>	<u>94,269</u>

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

19 Deferred income

	2026 £	2025 £
Other deferred income	4,575	8,367

Deferred income is included in the financial statements as follows:

	2026 £	2025 £
Deferred income is included within:		
Current liabilities	4,575	8,367

	2026 £	2025 £
Movements in the year:		
Deferred income at 1 April 2025	8,367	-
Released from previous periods	(8,367)	-
Resources deferred in the year	4,575	8,367
Deferred income at 31 March 2026	4,575	8,367

20 Retirement benefit schemes

	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	48,599	46,227

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2026 £
Revaluation reserve	59,239	-	-	-	-	59,239
Designated fund	180,756	-	(180,756)	-	-	-
General funds	1,000,518	623,988	(667,371)	-	11,833	968,968
	<u>1,240,513</u>	<u>623,988</u>	<u>(848,127)</u>	<u>-</u>	<u>11,833</u>	<u>1,028,207</u>
Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
Revaluation reserve	59,239	-	-	-	-	59,239
Designated fund	-	90,000	(17,744)	108,500	-	180,756
General funds	1,341,652	592,964	(825,649)	(108,173)	(276)	1,000,518
	<u>1,400,891</u>	<u>682,964</u>	<u>(843,393)</u>	<u>327</u>	<u>(276)</u>	<u>1,240,513</u>

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Wild Walsall	59,825	54,558	(114,383)	-	-
Ford for the Future	10,000	65,000	(9,883)	-	65,117
Stourton Castley Bypass	8,000	-	(8,000)	-	-
Natural Rivers and Garden Corridors Phase 2	91,808	180,000	(210,558)	-	61,250
Deers Leep	-	27,022	(8,522)	-	18,500
Lottery Resilience	-	121,500	(101,947)	-	19,553
Championing for Nature	-	425,575	(200,575)	-	225,000
Jockey Fields	-	19,000	(19,000)	-	-
RSA Rivers	-	8,000	(8,000)	-	-
Park Hall	-	21,191	(21,191)	-	-
Purple Horizons	-	19,200	(19,200)	-	-
	<u>169,633</u>	<u>941,046</u>	<u>(721,259)</u>	<u>-</u>	<u>389,420</u>

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Other awards	327	23,177	(23,177)	(327)	-
South Staffordshire Water	9,227	-	(9,227)	-	-
Reaching Communities	-	2,399	(2,399)	-	-
Network for Nature M5 Clean Rivers	-	8,656	(8,656)	-	-
Stourton Castle Bypass	169,975	8,000	(169,975)	-	8,000
Purple Horizons	3,449	46,410	(49,859)	-	-
Natural Rivers and Green Corridors Phase 2	93,265	120,000	(121,457)	-	91,808
Seth Somers Donation	5,000	-	(5,000)	-	-
Youth Action	-	44,839	(44,839)	-	-
Wild Walsall	-	121,598	(61,773)	-	59,825
Ford for the Future	-	10,000	-	-	10,000
WMCA Community Fund	-	111,195	(111,195)	-	-
	<u>281,243</u>	<u>496,274</u>	<u>(607,557)</u>	<u>(327)</u>	<u>169,633</u>

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

22 Restricted funds

(Continued)

Transfers are made between Restricted and Unrestricted Funds at the time the specific restrictions have been fulfilled. The designated fund of £97,983 (2025: £180,756) relates to the balance of funds received in the accounts for the year to 31 March 2026 remaining unspent designated by the Trustees for use on our commitments post year end.

General reserves represent free unrestricted funds that are available to spend at the discretion of the trustees. Within the general reserve are funds relating to fixed assets held which are not readily disposable and are intended to be held for the long term, hence not liquid funds that can be spent straightaway. This amount is equivalent to the net book value of the land and buildings as these assets have been secured for use within the charity for the long term.

The restricted fund represents monies receivable for projects which can only be spent on their respective activities as imposed by the donor or grant making body. 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.

23 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	486,859	-	486,859
Heritage assets	79,762	-	79,762
Current assets/(liabilities)	461,586	389,420	851,006
	<u>1,028,207</u>	<u>389,420</u>	<u>1,417,627</u>
	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	505,444	-	505,444
Heritage assets	79,762	-	79,762
Current assets/(liabilities)	655,307	169,633	824,940
	<u>1,240,513</u>	<u>169,633</u>	<u>1,410,146</u>

24 Related party transactions

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 RSTW amounting to £12,340 (2025: £12,242). The Trust also purchase publications and other sundries from RSWT amounting to £13,530 (2025: £15,435), with £938 (2025: £1,298) owed to RSWT at the year end.

25 Cash absorbed by operations	2026 £	2025 £
Surplus/(deficit) for the year	7,481	(271,988)
Adjustments for:		
Investment income recognised in statement of financial activities	(17,085)	(17,586)
Fair value gains and losses on investments	(11,833)	276
Depreciation and impairment of tangible fixed assets	27,714	27,743
Movements in working capital:		
(Increase)/decrease in debtors	(76,642)	23,470
Increase/(decrease) in creditors	34,596	(281,912)
(Decrease)/increase in deferred income	(3,792)	8,367
Cash absorbed by operations	(39,561)	(511,630)

26 Analysis of changes in net funds

The charity had no material debt during the year.