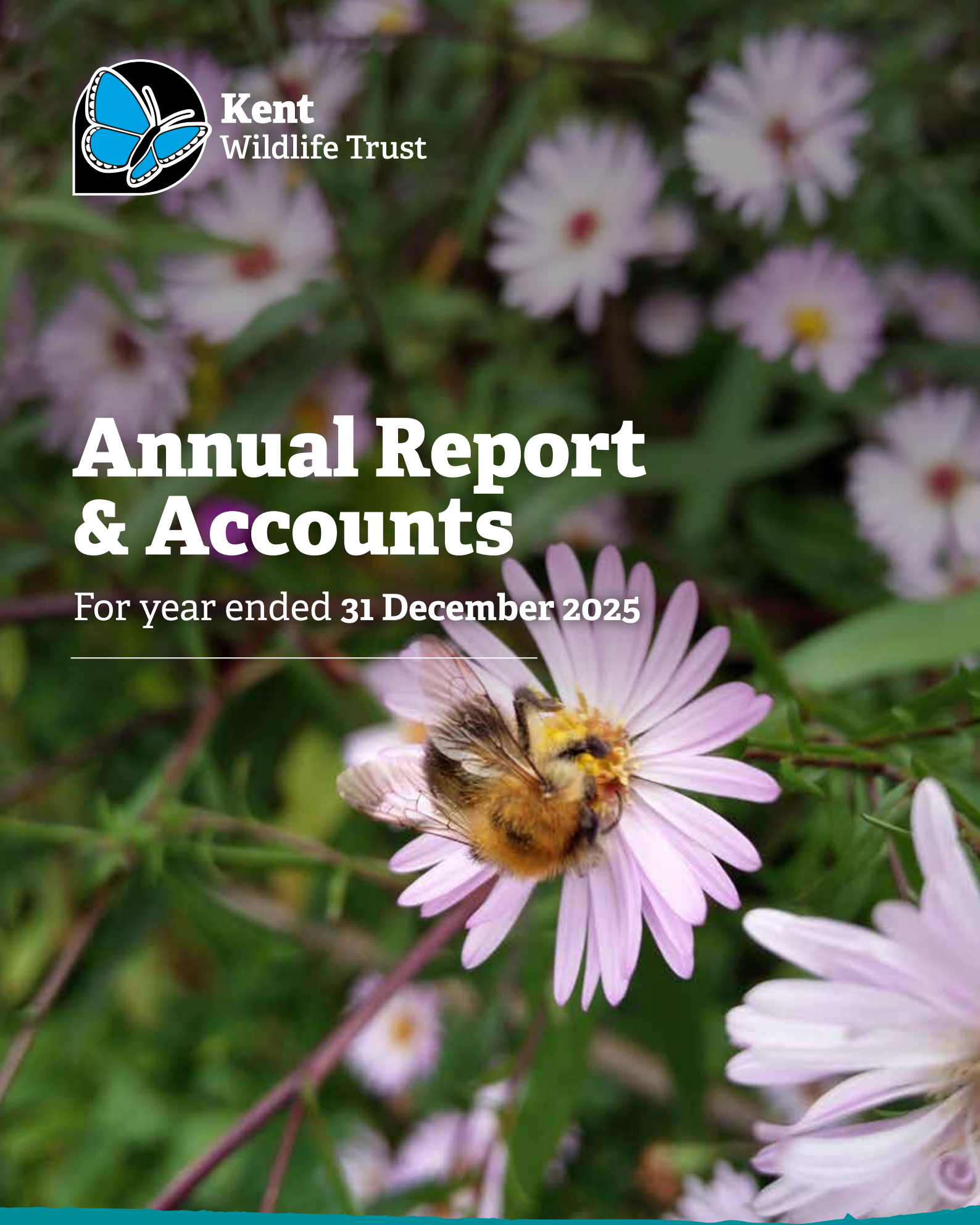
Kent Wildlife Trust

Annual Report & Accounts

For year ended **31 December 2025**



kentwildlifetrust.org.uk

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Kent Wildlife Trust, Tyland Barn, Sandling, Maidstone, Kent ME14 3BD

Registered Charity No. 239992. A company limited in England and Wales by guarantee 633098.

Registered with FUNDRAISING REGULATOR

Action and innovation **for nature**

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Our year in numbers

£9m
total income

£5.1m
spent in conservation

£0.3m
spent on education and engagement activities

£1.2m
received from gifts in wills, allowing us to invest in future conservation priorities

10,000+
acres in Kent managed for wildlife





Reference and administrative detail of the charity, its honorary officers, Trustees and advisers

Honorary officers

Jane Ibbotson, Chair
Nick Barter, Vice Chair
Rachel Hoey, Treasurer

Trustees

Christopher West, Chair (resigned 13 July 2025)
Jane Ibbotson, Chair (from 14 July 2025)
Nick Barter, Vice Chair
Rachel Hoey, Treasurer
Elizabeth Lowe
Alison Mings
Thomas Woolgar
Dr Jon Kirkpatrick
Kiran Rayner

Company registered number

00633098

Charity registered number

239992

Registered office

Tyland Barn, Sandling, Maidstone, Kent, ME14 3BD

Independent auditor

Sumer Auditco Limited, One, Waterside Place, Basin Square, Brimington Road, Chesterfield, S41 7FH

Chief Executive Officer

Evan Bowen-Jones

Bankers

Barclays Bank PLC, 80 High Street, Sevenoaks, Kent, TN13 1LR

Solicitors

Gullands, 16 Mill Street, Maidstone, Kent, ME16 6XT

Investment managers

Sarasin & Partners LLP, Juxon House, 100 St Paul's Churchyard, London, EC4M 8BU

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Chair's introduction

I am delighted to introduce my first Annual Report as Chair of Kent Wildlife Trust. Having been a Trustee since 2021, it is a real privilege to take on this role and to work alongside my fellow Trustees and the remarkable staff, volunteers and supporters who make this organisation such a powerful force for nature in Kent.

We are living through a pivotal moment for the natural world. Globally, we continue to see the impacts of climate change intensify, while biodiversity loss accelerates at an alarming rate. Kent is not immune; from pressure on our chalk grasslands and ancient woodlands to threats facing our coast and rivers, the challenges are real and growing. Yet in the face of this, Kent Wildlife Trust has once again demonstrated leadership, resilience and ambition.

2025 was a year of exceptional achievement. We were immensely proud to be named *Animal and Environment Charity of the Year* at the 2025 Kent Charity Awards. This recognition belongs to everyone who supports our work. It reflects the scale, quality and impact of what we do – from bold wilding projects and species recovery programmes, to education, advocacy and community action that is helping people reconnect with nature and play their part in its recovery.

Across the county, our flagship projects continue to inspire and deliver real change. From the pioneering Wilder Blean Project and its globally significant, bison-led restoration, to historic milestones such as the first wild red-billed chough chick to fledge in Kent for more than 200 years, we are showing what is possible when ambition is matched with long-term commitment and collaboration. Major land acquisitions, including Hoathly Farm, are enabling us to restore nature at scale, creating connected, resilient landscapes that will benefit wildlife and people for generations to come.

At the same time, our work has continued to reach far beyond reserves. Through education programmes, Green Social Prescribing, citizen science initiatives like Bugs Matter, and schemes such as the Wilder Kent Awards, we are empowering individuals, schools, communities and businesses to take action for nature. I am continually inspired by the creativity, care and determination shown by people across Kent who want to make a difference.

This year has also been one of transition and careful stewardship. Significant work, such as the refurbishment of Sevenoaks Visitor Centre, requires patience, adaptability and attention to detail. Managing change while protecting wildlife, supporting staff and volunteers, and maintaining access for education and visitors is no small task. I am grateful to everyone involved for their dedication and professionalism.

Looking ahead to 2026, our ambition remains clear. We will continue to deliver against the Wilder Kent 2030 Strategy, focusing on nature's recovery at scale, strengthening our financial resilience, and ensuring that more people than ever can experience the benefits of a thriving natural world. Innovation, partnership and evidence-led action will remain at the heart of our approach, as we respond to an increasingly complex environmental and economic landscape.

On a personal note, I am continually reminded of why this work matters. Whether it is watching wildlife flourish on our reserves, seeing children pond dipping with excitement, or noticing nature returning to places where it was once absent, these moments give me hope. Kent Wildlife Trust has a well-deserved reputation for making a real and lasting impact. As Chair, my commitment is to support the organisation in building on that legacy and continuing our shared mission to create a Wilder Kent for all.

C. J. Ibbotson

Jane Ibbotson
Chair



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The Council of Management

Trustees' annual report including Directors' report and strategic report

The Council of Management (the Board of Trustees hereinafter referred to as "Council") presents their annual report together with the audited financial statements of Kent Wildlife Trust (hereinafter referred to as "the Trust") for the period from 1 January 2025 to 31 December 2025.

The annual report serves as both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the parent charitable company comply with the current statutory requirements, the requirements of the parent charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).



Our strategy

Our Wilder Kent 2030 Strategy aims to increase wildlife abundance and climate resilience across 30% of Kent's land and sea. To do this, we operate through three strategic goals: to defend and restore, to inspire and collaborate, and to strengthen and grow.

In 2025, Kent Wildlife Trust developed a delivery plan that will achieve our Wilder Kent 2030 Strategy through a series of strategic initiatives that bring together projects and activities from across the Trust. This approach will focus our efforts on the most impactful work needed to achieve these ambitious targets. This delivery plan provides the roadmap for how we will achieve our three strategic goals.

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Restoring Natural Processes

Wilder Blean

The Wilder Blean project continues to lead the way in nature recovery, gaining national recognition when it was named one of the *Big Issue's Top Changemakers of 2025*. A year of both celebration and reflection followed. Three calves were born as part of the Blean Bison Project in partnership with Wildwood Trust, bringing the herd to seven individuals since 2022, while the pioneering matriarch – the first bison to roam freely in Britain for thousands of years – passed away aged 21, leaving an extraordinary legacy for the herd and the woodland she helped shape.

Innovation remained at the heart of the project, with two of the UK's first Bison Bridges constructed. Once complete, all four bridges will open up 200 hectares of new habitat, allowing the bison to roam more widely while keeping public access safe.

Staff, volunteers and research partners continued vital habitat management and monitoring, supporting rare species, deepening understanding and connecting people to this globally significant project through guided tours and the Bison Benefactor scheme.



Wilder Grazing

Our Wilder Grazing programme continues to transform landscapes across Kent, using carefully managed, conservation-led grazing to restore habitats and boost biodiversity. In 2025, our animals grazed on more than 50 reserves, as well as sites managed by the National Trust, English Heritage and others.

A new chapter began at Leybourne Chase, where we worked closely with the local community to rethink grazing on the site. Traditional cattle were replaced with small numbers of native sheep breeds, which are already effective at tackling invasive weeds and giving wildflowers the space to flourish again.



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Sustainable Land Management & Nature-based Solutions



Adonis Blue Environmental Consultants

Adonis Blue Environmental Consultants operates as a separate company within Kent Wildlife Trust Group, with its profits channelled to the Trust's conservation work. Its 23-strong team delivers biodiversity and ecological services across the planning and development process, such as Biodiversity Net Gain (BNG), protected species surveys, and Local Plan strategies. It also works on research and monitoring projects for a variety of clients.

2025 projects included the registration of Furnace Farm and Hoathly Farm as a Wilder Carbon site, a Natural Capital evaluation for a farmer cluster in Shropshire, and 11 strategic assessments covering green and strategic infrastructure and Natural Capital for Local Planning Authorities across Kent and beyond.

Partnership projects included involvement in the *Transforming the Thames* initiative led by the Zoological Society of London; restoration of floodplain grazing marsh at Conyer, funded by the Environment Agency; and intertidal monitoring, bird surveys and mudflat sampling at Benfleet Sands and Southend Marshes SPA for Natural England. Adonis Blue also carried out 21 ecological surveys on behalf of Essex Wildlife Trust to enhance its own ecological consultancy.

Hoathly & Furnace acquisition

In May, we launched our largest land purchase appeal to date to secure Hoathly Farm – and supporters rose to the challenge. Together, they raised an incredible £1.65 million to secure the site, unlocking one of the most ambitious wilding projects in Kent.

The newly acquired land surrounds Ironhurst Valley, already in our care, creating a 350-acre, near-continuous landscape where nature can recover at scale. Formerly intensively farmed arable land, Hoathly Farm will be transformed into a vital wilding corridor linking Kent and Sussex.





Co-Op Foundation-supported regenerative farming project

In 2025, Kent Wildlife Trust completed a two-year trial exploring whether liquid compost extracts could help reduce the use of synthetic nitrogen fertiliser in arable farming.

This project tested whether applying liquid compost extracts could support healthier soil microbiomes, enabling crops to access more naturally occurring nitrogen in the soil. Field trials were carried out at Bockhanger Farm in year one (2023–24) and at both Bockhanger Farm and Court Farm in year two (2024–25). The trials compared compost extract treatments and different fertiliser regimes to assess impacts on soil health, crop growth, yield and grain quality.

Initial results in the first year suggested a possible increase in wheat yield, though this was not statistically significant. However, data from the second year's replicated trials found no clear benefits from applying compost extract across a range of fertiliser regimes.

While the results did not demonstrate improved crop performance, the project provides valuable evidence for farmers and researchers exploring regenerative farming approaches and highlights the importance of testing innovations under real farming conditions.

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Defragmentation & Landscape Connectivity



Local Wildlife Sites

Local Wildlife Sites (LWS) are areas of land that are especially important for wildlife. They are identified and selected locally, using scientifically-determined criteria and ecological surveys. Often corridors and secret spaces, they have a huge part to play in connecting up green spaces in our towns and countryside.

In Kent, the LWS network continues to grow in scale and impact. Since March, six new sites were added to the register and a further six extended, bringing the total to over 480 LWSs across Kent. Together, these sites now cover more than 7% of the county – a figure that continues to rise.

The 2025 survey season delivered exciting discoveries, including the nationally rare black-veined moth at Kings Wood LWS. Engagement remained a priority, with the return of the Landowner email newsletter, over ten advisory site visits, and visits from Ashford Borough Council to the borough's newest LWS, showcasing the power of local conservation in action.

Darent Valley Landscape Recovery Project

The Darent Valley Landscape Recovery project has recently concluded its development stage and we are waiting for Defra's decision on its future. In 2025, around 30 volunteers completed 245 surveys in the area to provide essential baseline information, recording 4,491 birds, 1,244 bumblebees and 3,499 butterflies, along with reptiles, river invertebrates and water voles, as well as water quality.

This information will enable us to measure how biodiversity and bioabundance improve as the project is implemented, subject to approval. The project vision is for almost 1,800 hectares of semi-natural and agricultural land to be restored into a mosaic of interconnected biodiverse habitats: a healthy, globally rare chalk stream surrounded by rolling chalk downlands, wood pasture and seasonally wet lowland meadows. It will help improve water quality, reduce flood risk, enhance biodiversity and increase ecological connectivity.

Local Nature Recovery Strategy

In 2025, our Digital Development team built on its previous mapping work for Kent and Medway's Local Nature Recovery Strategy (LNRS). This had established a baseline picture of Areas of Particular Importance for Biodiversity (APIB) across the county, such as designated sites and areas of irreplaceable habitat. The team used existing datasets and input from landowners, partners and communities to add Areas that Could become of Importance for Biodiversity (ACIB), modelling how habitat creation, restoration or enhancement could improve ecological connections and act as buffers to APIB sites. The result is a detailed local habitat map that clearly shows where landowners and managers can target action and investment to deliver the best outcomes for nature. After public consultation, Kent County Council published the LNRS in November 2025. The strategy aims to halt biodiversity loss by restoring and connecting habitats across towns, countryside and coast, helping to create a "wilder Kent". It supports the recovery and return of key species and carbon storage, reduces flooding and provides better access to green spaces for local communities.



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Species Recovery, Habitat & Coexistence





Chough Reintroduction

2025 marked a truly historic moment for nature in Kent, as a wild red-billed chough chick fledged successfully in the county for the first time in more than 200 years. The young chough took to the skies from its nest at Dover Castle: a powerful milestone in our partnership with Wildwood Trust and Paradise Park to bring this iconic species back to the South East.

The fledging marked the end of the project's third release season. Over time, up to 50 choughs will be released, helping to re-establish a breeding population and reconnect choughs across southern England.

Turtle Dove Project



In 2025, the Turtle Dove Project across Marden and the Weald revealed new reasons for optimism for one of our most threatened summer visitors. Through careful monitoring and innovation, we are building one of the most detailed pictures yet of turtle dove life in the UK.

Ten turtle doves were colour-ringed, with seven fitted with GPS trackers, adding to the study that now includes 30 ringed and 19 tagged birds. Volunteers monitored 16 feeding sites, recording hundreds of resightings and, notably, confirming that all six adults ringed in 2022 returned in 2025 – evidence that turtle doves can live for at least five years.

This volunteer-driven project - a collaboration between Marden Wildlife, Kent Wildlife Trust, Natural England and Marden Farmer Cluster - continues to play a crucial role in protecting this enchanting species.

Estates management

Across all of our reserves, it's clear how important creating diverse habitats is to encourage wildlife to thrive. At Queendown Warren, careful management is delivering spectacular results: Kentish milkwort has soared from 17 plants in 2021 to nearly 200, and adders are expanding into newly restored habitat.

Exciting firsts elsewhere showcase the impact of our work: the magnificent purple emperor butterfly was recorded for the first time at Stone Wood in Ashford, while the Tiree twist moth, thought extinct in England since 1952, reappeared at Lydden Temple Ewell. These discoveries celebrate the power of habitat restoration and the dedication of our wardens and volunteers.



South East Pine Marten Restoration Project

Co-led by Kent Wildlife Trust and Wildwood Trust, in collaboration with Sussex Wildlife Trust, Ashdown Forest and Forestry England, this project is laying the groundwork for the possible return of one of Britain's most elusive mammals.

Engagement has been crucial in 2025. From BioBlitz events and festival talks to sold-out walks and study days, people across Kent and Sussex have been invited to reconnect with a species missing from the landscape for over a century.

Alongside this, innovative habitat suitability modelling is shaping the science. Using thousands of global records and high-resolution environmental data, the project has identified substantial areas of suitable habitat across the South East, helping to pinpoint where pine martens could successfully return.



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Action for Nature & Behaviour Change

Rethink Sea Link

2025 was a critical period in our campaign to prevent National Grid's Sea Link Project causing irreversible harm to coastal habitats in Kent and Suffolk. Thanks in part to our efforts, more than 6,000 people registered with the Examining Authority (EA) as an interested party, the highest ever total for a Development Consent Order (DCO) application.

Among many contributions to the application process, in August we asked that the DCO be withdrawn because key documents in National Grid's submission were missing or incomplete. In November we took part in a four-day hearing and provided detailed written representations of our case. Using more than 400 documents and a 30-page argument, we explained why National Grid should choose a different route for its subsea cable.

The EA recommendation for Sea Link is due in May 2026. We continue to voice our concerns.

You can follow and support our campaign at kentwildlifetrust.org.uk/campaigns/rethink-sea-link





Wilder Kent Awards

In 2025, the Wilder Kent Awards continued to inspire communities across the county to take action for nature. Schools, community groups, parish councils and businesses signed up, planting wildflowers, creating habitats, running wildlife surveys and carrying out countless other projects to help wildlife thrive.

For the first time, the deadline for submitting awards entries was extended to January 2026, giving groups extra time to showcase their achievements and encouraging even more ambitious projects. Following a soft launch for businesses last year, we continued to grow participation, celebrating the innovative ways organisations are protecting nature and supporting our vision for a county alive with wildlife.

Wilder Schools

In 2025, our Wilder Schools programme helped pupils in the Blean area connect with nature through the Bison Bridges project, funded by the National Lottery Heritage Fund. Our education team supported hands-on workshops on climate change, sustainability and wilding with three primary schools.

Pupils from Hoath Primary were among the first to climb the new Bison Bridges and see European bison restoring natural processes first-hand, while students at Herne Junior welcomed Alice Hemming, author of *The Bison and the Butterfly*. Each student played a part in making their school a wilder place.



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Bugs Matter

The Bugs Matter citizen science survey, run by Kent Wildlife Trust and Buglife with support from RSPB, continues to track the state of insect populations in the UK and beyond. Participants record insects splatted on car number plates after journeys as a simple but powerful way to monitor changes in insect abundance.

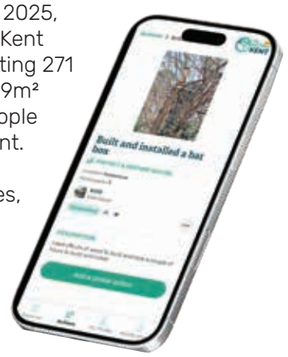
Analysis from the 2025 survey season revealed a worrying annual decline of around 20% across the UK since 2021. 2025 also marked the survey's expansion into the Republic of Ireland. Participation is growing rapidly: Over 10,000 people registered as citizen scientists, logging 10,603 journeys, up from 8,837 journeys in 2024.



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MyWilderKent

A beta version of the MyWilderKent mobile app launched in September 2025 to Kent Wildlife Trust members. The app empowers individuals and communities to take action for nature, track their contributions and access tools to make an even bigger difference. By the end of 2025, 256 people had joined MyWilderKent community, pledging or completing 271 actions for nature, managing 749m² of habitat, and involving 579 people in collective activities across Kent. Users also had access to 170 resources and 53 group activities, showcasing the creativity, commitment and tangible impact that communities are making to drive nature recovery across the county.



KWT Nature Restoration Fund & Big Give

In September, the Trust launched its first ever multi-year, multi-million-pound appeal: the KWT Nature Restoration Fund. We know we have the knowledge, experience and strategy to reverse the nature crisis through our Wilder Kent 2030 Strategy but to deliver it, we need to raise £3 million. Over the next four years, the KWT Nature Restoration Fund will power recovery through a series of targeted fundraising sprints.

For the first sprint of the appeal, we took part in the Big Give Christmas Challenge, aiming to raise £75,000 in one week for wilder woodlands. Through public donations, pledges, match funding and major donors, we exceeded our target, reaching a total of £101,573, including Gift Aid. By the end of 2025, we are already 20% of the way towards our £3 million goal.



Membership

In 2025 we continued to engage existing members with regular, inspiring content such as appeals, volunteering opportunities and taking action for nature. Membership income grew by £120,000 to £1.3 million in 2025 and in a recent members' survey, 91% of respondents said their membership matched or exceeded expectations, and nearly half do more for nature since they joined.

In October we introduced a new Life Membership package, starting at £1,000 for an individual. Benefits include free parking at our nature reserves and a lifetime discount of 10% on study days, events and our online shop.

We welcomed 2,336 new members last year and saw an average £2 per person increase in monthly donations.

Blue Influencers

Run by the Ernest Cook Trust with the #iwill Fund, the £2.25 million Blue Influencers Programme empowers young people across England to take action for their local "blue spaces" - rivers, ponds, coasts and harbours. Kent Wildlife Trust's Blue Mentor is responsible for recruiting young people aged 10-14 to become 'Blue Influencers'.

In 2025, young people from the Kent Refugee Action Network (KRAN) joined the scheme. Through the programme, the young asylum seekers found connection, confidence and a sense of belonging while protecting nature in their new community.





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Visitor Infrastructure & Public Engagement

Sevenoaks Visitor Centre

In December 2024, we closed Sevenoaks Visitor Centre in anticipation of its £2.1 million refurbishment. In 2025, we navigated revised plans, door and window delays and carefully managed construction to protect the surrounding reserve – all while keeping education programmes running and visitors safe.

The centre has undergone a number of key accessibility improvements, including additional parking spaces with an increased number of disabled bays, adapted toilets, and hearing loops throughout reception areas. Electric vehicle charging points have been installed, with more planned for the future, while clearer wayfinding signage has been introduced across the reserve to help visitors navigate the site more easily.

Inside, the upgraded café serves barista-quality coffee alongside a new hot food menu, and the space is available to hire for corporate events and community gatherings. Visitors can also explore an interactive digital map to record wildlife sightings and discover more about the species found across the reserve. Full-height glazed doors open onto a new deck area overlooking West Lake, bringing the centre into direct connection with the natural landscape beyond. The project is also employing local people and creating a vibrant hub for families, nature enthusiasts and cafe visitors. The centre reopened in early 2026, ready to inspire all who visit.





Hub for nature

A hub for nature The centre now acts as a community hub throughout the year, hosting school visits, family activities, talks, creative workshops and early-years nature sessions. A bespoke nature-inspired play area has been created for children, and audio benches positioned along the family-friendly trail provide information about habitats and wildlife as visitors explore.

Beyond daily use, the Visitor Centre also offers businesses and organisations access to meeting and event spaces in a professional setting surrounded by nature. The facilities support staff meetings, away days and team events, providing opportunities for people to connect with the natural world while working away from traditional office environments.



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Events with impact

We welcomed around 1,400 adults to Kent Wildlife Trust events, experiences and learning opportunities in 2025. These ranged from Study Days and evening courses to Bison Ranger and Wilder Kent experiences, guided walks, Weekend Wellness events, wildlife-friendly gardening workshops and online talks.

During school holidays alone, we ran events for over 100 families in collaboration with the Trust's education team. We also organised another successful activity trail inspired by 'The Bison and the Butterfly' at Tyland Barn over the summer. We followed this with a trial of our first Christmas activity trail, a continuation in our development of winter event offerings.

We were delighted to be recognised by Tourism South East at the 2025 Beautiful South Awards. Our 'A Morning at West Blean' Bison Ranger experience was highly commended in the Experience of the Year category. It has also been rewarding to receive excellent feedback from people who come to our events and experiences. One attendee said they would treasure their "unique, meaningful and memorable" visit.





Wellbeing in nature

In 2025, our Green Social Prescribing initiative Wilder Wellbeing supported over 200 people to boost mental, physical and emotional wellbeing through time in nature. Participants spoke of nature's power to lift moods, ease anxiety, reduce stress and spark creativity.

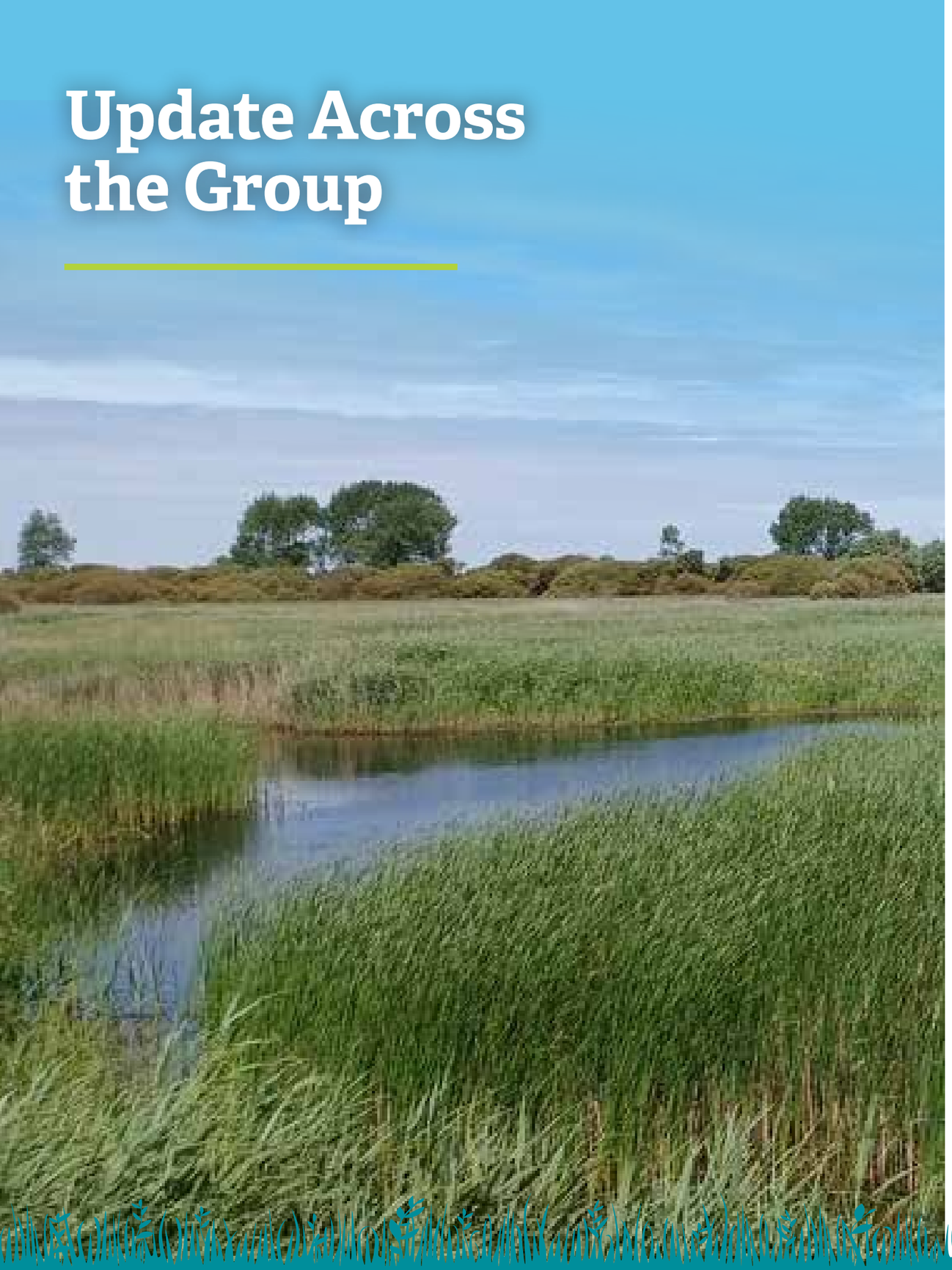
This year also saw the growth of Weekend Wellness sessions. From forest bathing to mindful walks and seasonal crafts, these experiences encouraged people to pause, breathe deeply and rediscover joy, proving how the natural world can nurture both body and mind.



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Update Across the Group



Wilder Carbon

Wilder Carbon Limited continues to strengthen its role as an independent national standard helping unlock private investment into nature recovery across the UK. Operating with independent governance and assurance for projects to become certified, Wilder Carbon enables businesses and investors to support high-integrity habitat restoration and conservation projects through the voluntary carbon market.

During 2025, Wilder Carbon facilitated repeat investments into several Wilder Carbon Projects and notably, £1 million of investment from Arup into Nattergal's Redhill regeneration project, supporting long-term habitat restoration, carbon storage and biodiversity recovery.

The company also completed a pilot assessment against the emerging BSI Flex 701 framework for nature markets, which found "broad alignment" across key areas including governance, verification and long-term delivery. This represents an important milestone in demonstrating the credibility and robustness of Wilder Carbon's approach.

Two additional projects were independently validated and certified under the Wilder Carbon framework during the year, reflecting steady progress in helping environmental organisations and landowners access responsible private finance for nature recovery.

Wilder Carbon has continued to contribute to national discussions on the future of UK carbon and nature markets, helping shape approaches that are transparent, credible and focused on long-term environmental outcomes.



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Kent Wildlife Enterprises

Established in 1996, Kent Wildlife Enterprises Ltd (KWE) receives and manages our core 'non primary purpose' trading income. This includes income generated through retail, events, car parking and other Visitor Centre activities. KWE also receives the funds generated from our nature reserves through Nature-based Solutions (NBS) activities including sales of Biodiversity Net Gain (BNG) units, carbon credits and income received for Nutrient Neutrality project management.

KWE anticipates realising the benefits of an enhanced visitor experience at the Sevenoaks Visitor Centre following its refurbishment. The centre was closed throughout 2025 for these works but has since successfully reopened in March 2026 and is reporting both enhanced visitor numbers and increased turnover from the cafe and retail offerings. Continued uncertainty around UK NBS markets during 2025 meant that income for KWE did not achieve anticipated levels however the Group continues to work hard to maximise opportunities to grow this strategically important revenue source.

The Pond Cafe at Tyland Barn has proved extremely popular, providing both regular income to KWE and a fresh opportunity to welcome and engage visitors to the Nature Park and Gardens. As a wholly owned subsidiary, KWE is governed by its own board of directors and the full-year profits of £50,000 will be gift-aided to the Trust to support its charitable activities.

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ABEC

KWT Consultancy Services Ltd, trading as Adonis Blue Environmental Consultancy (ABEC) provides professional ecological services and commercial expertise across a range of important environmental areas including protected species surveys, natural capital and Nature-based Solutions, marine and coastal biodiversity enhancement, wildlife and habitat monitoring, and training and engagement.

Highlights from 2025 included providing an innovative integrated biodiversity monitoring approach for the Upper Beult Resilience restoration pilot project near Shadoxhurst. Delivered in collaboration with South East Rivers Trust (SERT), facilitated by Kent Wildlife Trust and funded by Southern Water this project brought together local farmers, landowners, local authority representatives and Natural England. The approach is giving detailed results on key species and future land management by integrating results from numerous monitoring methods. This being part of a project that demonstrates what can be achieved through collaborative, landscape-scale river restoration. The natural flood management scheme focused on river and floodplain improvements including re-profiling the riverbank and creating scrapes within the landscape.

A busy survey season was wrapped up by the completion of UKHab surveys across 1,800 hectares and 14 landholdings of agricultural landscape in the Clun Catchment, Shropshire, supporting Shropshire Wildlife Trust FINCH project (Facilitating Investment in Natural Clun Habitats). This involved working with farmers to explore opportunities for green finance and ways to enhance biodiversity across working farmland, developing a landscape scale scheme and habitat banking.



ABEC continued to partner with the Crown Estate, Vattenfall and Canterbury City Council to run the Coastal Explorer Internships, providing early-career development in specialist areas including marine conservation, climate change, renewable energy, social sustainability, seabed leasing and marine planning. This was built upon with further partnerships and contracts through Zoological Society for London, Natural England and the Environment Agency as far north as the Tees Valley.

© JESS MARTIN-JOINER



October 2025 marked a landmark moment for habitat restoration at Conyer, Kent, with the launch of the coastal grazing marsh restoration project within the Swale Estuary SSSI and SPA. Delivered in partnership with GH Dean & Co Ltd, and with vital support from the Environment Agency through its 3Cs and ReMeMaRe programmes, the project aims to restore this important habitat for diverse insect communities, as well as nationally significant populations of breeding and wintering waders and wildfowl. With much of the UK's coastal grazing marsh lost over the past century, projects such as this are essential in helping to address the biodiversity crisis while creating more climate-resilient coastlines.

Traditional ecology remains at the heart of ABEC's work, with field ecologists collaborating closely with project managers and support staff to deliver high-quality, end-to-end services using the latest technologies. The introduction of a new drone service for breeding bird surveys enhances and complements traditional ground-based counts by capturing high-resolution imagery that enables the team to identify and map both occupied and empty nests. This provides a true bird's-eye view, supporting ABEC's in-house ornithologists with broader survey coverage and improved accuracy, while maintaining the highest ethical standards in wildlife monitoring.

In 2025 ABEC submitted its application to Defra to become a Responsible Body with success confirmed in early 2026. This designation means that ABEC can now enter into legally binding agreements with landowners known as Conservation Covenants to secure the protection of the natural or heritage features of a landholding for a specified time period, most commonly 30-years. The ability to issue Covenants and provide long-term monitoring for the sites will provide a further diversification of income generation and contribute to increased financial resilience for both ABEC and KWTG as a whole.

Financially, 2025 was a year of consolidation and investment in systems and development work to realise significant BNG investment for KWT land (project management software - SCORO) and future income generation tools (BNG / monitoring systems) and although generating over £900,000, reported a full-year loss of £383,000.

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Looking Forward

Delivering our vision

In 2025, the Trust was pleased to publish its **2019-2024 Impact Report**. At the halfway point of the Wilder Kent 2030 Strategy the report offered a moment to reflect and celebrate some of the progress we have made together. Our impact goes beyond statistics, but the numbers demonstrated that an investment in nature pays and is what is needed to achieve a wilder future in Kent. Reaching this halfway point is also a reminder that the time available to achieve our goals is rapidly diminishing. Having assessed and learned from the achievements and challenges of 2025, we start 2026 with a renewed focus on delivering our plans in the most cost-effective and resourceful way possible without compromising on the ambition. The development of our strategic initiatives and associated delivery plans form the framework for the remainder of Wilder Kent 2025-30, ensuring we deliver against our charitable objectives.

We therefore look forward next year to reporting on how some of the key strands within these initiatives have developed, including:

- Increased evidence-based decision making – capturing data and applying it in our decisions
- Supporting landowners to understand the opportunities around nature-based solutions and environmental land management schemes, alongside sustainable food production
- The development of tangible, investible projects to deliver nature restoration at scale
- Opening and realising the vision for a revitalised visitor centre at Sevenoaks Wildlife Reserve
- Continuing to fight inappropriate and damaging development across Kent, including the ongoing Rethink Sea Link campaign at Sandwich and Pegwell Bay
- Continuing to embed digital tools to support the delivery of our work.

Managing risk

The Risk and Finance Committee met regularly through 2025 to assist Council in its oversight of the likelihood, and potential impact, of risks to which the Trust is exposed, continuing to carefully balance ambition with effective risk management. During the year, trustees approved a risk management policy and risk appetite statement to further inform decision making within the Group's governance framework. The Committee also approved a refreshed reserves policy which sets out how the Trust and its subsidiaries will ensure they are able to continue to operate and trade through financially challenging times.

A programme of deep dive reviews was held by Council covering a range of high-priority topics further enabling Trustees to scrutinise, evaluate and manage any risks (and opportunities) to the delivery of the strategy. For 2025 these topics included cyber security, AI and GDPR, our Monitoring, Evidence and Research Delivery Plan, Rebuilding Nature and our subsidiary company Adonis Blue Environmental Consultancy.

Council and the Boards of the subsidiary companies share a risk-matrix methodology for assessing, monitoring and recording risk across the Group, ensuring an effective and aligned approach. Uncertainty around government environmental policy, unpredictable income streams and, linked to these, a tight capital position remain key risks facing the Trust.

While the Trust remains ready to seize opportunities in the Nature-based Solutions markets, in October 2025 the outcome of the government's BNG consultation and the implications of the Planning and Infrastructure Bill have yet again stalled this emerging market. This, in turn, impacted on projected income across the year and in response, Trustees and the senior leadership team continued to carefully model and mitigate the associated impacts. The sector continues to advocate for the vital role that the nature markets present as a mechanism for the investment of private funding into nature recovery.

Council approved BHP as The Trust's external auditors for a further year and the Risk and Finance Committee received full reports on the Group's financial controls. Unfortunately, during the year it was identified that we had been exposed to fraudulent activity which was duly investigated and reported to the Charity Commission as a serious incident. The circumstances leading to the exposure were addressed to prevent a repeat incident.

Innovation and impact

Rebuilding Nature

June 2025 saw the high-profile launch of Rebuilding Nature - an alliance co-founded by the Trust's CEO Evan Bowen-Jones of cross-sector organisations who believe that nature represents critical national infrastructure and therefore requires investment. The aims of the alliance are to create a Strategic Nature Network (SNN), develop Nature Investment Zones as the key building blocks of the SNN and restart natural processes across the SNN to make it climate resilient. The alliance now has over 66 member organisations, all backing this vision.

Supported by philanthropic donations, Kent Wildlife Trust is providing the secretariat to Rebuilding Nature (RBN) which is intended to incorporate as a separated company in the first half of 2026. The Trust expects to realise the benefits of RBN's work as it influences a more positive nature finance environment across the UK. In Kent, the development of the East Kent Nature Investment Zone (NIZ) includes the **Blean Wildscape** vision – an area of nearly 13,000 hectares with natural process instigation, defragmentation and a green economy at its core. As an exemplar project of how land fragmented by human activity can be reconnected for wildlife, our Bison Bridges - also part-funded by donors through Rebuilding Nature - will reconnect 200 hectares of woodland for the Blean bison herd to access.

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Financial report



Overview

The full year financial performance for the Group across the 2025 financial year was a surplus of £1.25 million. The current macro-economic climate and associated fundraising conditions have continued to impact income generation, particularly sources which support core costs and activities. However, across the Group, total income in 2025 was £643,000 greater than that reported for 2024. Total income received in the year included £1.9 million to support the purchase and ongoing management of land that now makes up KWT's newest reserve, Ironhurst Valley, in West Kent. Grants to support both capital and operational work were £775,000 less than received during 2024. Legacy income of £1.2 million recognised in 2025 was £242,000 greater than in 2024, whilst membership income increased by £147,000 to £1.35 million.

Income through trading activities in FY25 was £1.15 million, £765,000 lower than the £1.92 million received in FY24. The primary reason was that income generated through the Group's trading entities decreased year-on-year for the first time in several years. ABEC's turnover reduced from £1.37 million to £927,000 year-on-year largely due to the impact of uncertan government policy on NBS market confidence. This impact was also seen in KWE where turnover reduced from £731,000 in FY24 to £172,000 in FY25 given minimal NBS income and no trading through Sevenoaks Visitor Centre, which was closed for the full year for redevelopment.

Diversification of income streams away from more traditional fundraising, to reduce income risk and enhance financial resilience, will continue to be a major focus for 2026 and beyond. Nature-based Solution (NBS) income is expected to be generated across the areas of biodiversity net gain, high integrity carbon capture, and nutrient neutrality schemes. Given the current uncertainty around legislation of these NBS mechanisms, income has been budgeted to be received at a lower level across 2026 to 2028 than previously planned. As part of a Financial Resilience Delivery plan, KWTG has identified areas including Digital Ecology, Responsible Body status and Wilder Grazing as having potential for income generation development.

Total expenditure across the Group decreased by £22,000 during 2025 as compared to 2024. A continued focus on cost control and well-established internal fiscal controls have allowed the Group to make significant savings against the budget, whilst still delivering its planned projects. Expenditure on activities undertaken to deliver KWTG's charitable objectives increased by 3%/£133,000 while support costs decreased by £12%/£239,000. Expenditure on raising funds increased by 9%/£124,000 given the continued focus on diversifying the Group's income streams, to look to reduce the risk of income generation not meeting forecast targets.

£3.8 million of tangible fixed assets were purchased across the year. Much of this was spent on our nature reserves, including the purchase of Ironhurst Valley for £1.66 million. A total of £257,000 was expended at West Blean and Thornden Woods to enable the completion of two Bison bridges. The long-awaited redevelopment of KWT's flagship visitor centre at Sevenoaks commenced in May 2025 with £1.6 million charged to the project. The centre has since re-opened to the public in March 2026 with the works primarily funded through a long-term loan of £1.5 million from the social lender Charity Bank.

Across 2025 KWTG's investment portfolio increased in value by 4.1% in real terms across the financial year. The total value of our investment portfolio was, however, reduced by the transfers totaling £500,000 to support ongoing operational and capital commitments.

Investments

The Trust's Articles of Association enable it to invest monies not immediately needed for its operations in investments that may be thought fit and subject to conditions and consents required by law. The Trust's investment objectives are to achieve the best possible financial return after satisfying the requirement for an appropriate level of risk, liquidity, and diversification of assets.

The Trust's policy on ethical investment is to give preference, as far as is reasonably possible, to investments that are in line with the Trust's charitable objects and when opportunities arise, promote positive conservation and environmental outcomes. This is achieved in practice by avoiding investment in companies which generate a significant proportion of their turnover from activities which conflict with the Trust's ethical objectives. The Trust holds investments through its investment manager's Climate Active Fund, a global multi-asset portfolio with an integrated socially responsible investment policy that also favours investments that may benefit from a move to a lower carbon economy.

The Trustees monitor the Trust's investment portfolio and other investments closely.

Financial reserves policy

The Trust manages various restricted, designated and other unrestricted funds in line with any restrictions or designations imposed on them either by funders or by the Trustees themselves.

Free reserves, calculated as the sum of unrestricted net current assets and investments, are £1.6 million. These cash resources provide stability to the Trust in the management of its projects and landholdings, and they support growth in a challenging environment.

To ensure the Trust has the capacity to deal with any unforeseen or catastrophic emergency, within these free reserves, The Trustees maintain an 'Emergencies Fund'. This fund is roughly equivalent to three months' salary costs plus key overheads and would enable the Trust to continue to operate while steps are taken to address the situation.

Compliance

In 2025, the Trust reported one Serious Incident relating to a financial fraud which, once identified was immediately investigated and reported to the Charity Commission, Action Fraud and the Trust's auditors. The fraud had occurred at a low level over several years and the financial and operational impact in any given year was minimal. No individual donor or project was affected and there was no reputational impact. The investigation confirmed a historic vulnerability in the Trust's financial controls which had been exploited by one individual and had subsequently been closed. A full review of the processes linked to the fraud exposure was conducted and enhanced security measures were put in place.

The Trust continues to operate in compliance with the Fundraising Code of Practice and received no complaints during the reporting period. Every two years, all staff are required to undertake online training on anti-bribery and corruption in compliance with the Bribery Act 2010.

Health and safety and safeguarding are standing items at fortnightly senior leadership team meetings and at bi-monthly Risk and Finance Committee meetings, with reports made on a quarterly basis to Council. The Trust has a dedicated Health and Safety Officer, and the Health and Safety Committee meets quarterly to review any incidents and make continual improvements to the Trust's operating policies and practices. In 2025 improvements included the introduction of Hand Arm Vibration (HAV) monitoring, enhanced competency assessment processes and a comprehensive health and safety web-resource for volunteers. An external audit of health and safety was scheduled for early 2026.

Compliance with the Data Protection Act remains a priority for the Trust and no significant issues were reported to the Information Commissioner. Extensive work has been undertaken by the Trust's Data Protection Officer to improve the robustness of its data sharing agreements, and the Trustees held a deep dive review of cyber security and AI at the Q1 meeting.

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Audit

In line with good practice, the Trust intends to run a tender process for its audit provider. First appointed for the financial year ending 31 December 2020 Sumer Auditco Limited (formerly BHP LLP) has been retained as the Trust's auditors for five consecutive years. Following completion of the tender process an audit firm will be proposed for appointment in accordance with the Trust's governing documents in readiness for the financial year ending 31 December 2026.

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year. 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 Group, the Company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in operation.

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

Disclosure of information to auditor

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable group's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The directors of the Company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as they are aware, that:

- there is no relevant audit information of which the Company's auditors are unaware; and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

date of approval of these Financial Statements as set out above each confirm, so far as they are aware, that:

In approving the Trustees' annual report, the directors also approve the strategic report included therein, in their capacity as directors.

Auditor

The auditor, Sumer Auditco Limited, has indicated its willingness to continue in office. The Trustees will propose a motion appointing an auditor at a meeting of the Trustees following the conclusion of an open tender process.

Approved by order of the members of the board of Trustees and signed on their behalf by:

C.J. Ibbotson

Jane Ibbotson
Chair

Date: 24 June 2026

Independent auditor's report

to the members of Kent Wildlife Trust



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Opinion

We have audited the financial statements of Kent Wildlife Trust (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2025, which comprise the consolidated statement of financial activities, the consolidated balance sheet, the company balance sheet, the consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

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Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report which includes the strategic report and the directors' report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have 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 group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

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

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

Responsibilities of Trustees

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

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

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Group and parent charitable company through discussions with Trustees and other management, and from our knowledge and experience of the sector;



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- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the group and parent entity, including safeguarding legislation, health and safety requirements including fire safety and data protection laws;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- we ensured identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non- compliance throughout the audit.

We assessed the susceptibility of the group and parent entity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of
- potential bias: and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation:
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Sumer AuditCo

Signer ID: B7IXQS3DFV...

Adrian Staniforth
(Senior statutory auditor)

for and on behalf of

Sumer Auditco Limited
Chartered Accountants
Statutory Auditor
One Waterside Place
Basin Square
Brimington Road
Chesterfield

25/06/2026 GMT

Final Accounts



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Consolidated Statement of Financial Activities

(incorporating income and expenditure account)
for the year ended 31 December 2025

	Note	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Income from:					
Donations and legacies	4	**2,129**	**2,148**	**4,277**	2,158
Charitable activities	5	**2,532**	**977**	**3,509**	4,256
Other trading activities	6	**1,154**	**-**	**1,154**	1,919
Investments	7	**17**	**-**	**17**	11
Other income	8	**43**	**-**	**43**	13
Total income		**5,875**	**3,125**	**9,000**	8,357
Expenditure on:					
Raising funds	9	**1,438**	**-**	**1,438**	1,314
Charitable activities	10	**5,424**	**1,108**	**6,532**	6,678
Total expenditure		**6,862**	**1,108**	**7,970**	7,992
Net income/(expenditure) before net gains on investments		**(987)**	**2,017**	**1,030**	365
Net gains on investments	18	**47**	**-**	**47**	173
Net (expenditure)/income		**(940)**	**2,017**	**1,077**	538
Transfers between funds	25	**741**	**(741)**	**-**	-
Net movement in funds before other recognised gains/(losses)		**(199)**	**1,276**	**1,077**	538
Other recognised gains/(losses):					
Gains on revaluation of biological assets	16	**168**	**-**	**168**	23
Net movement in funds		**(31)**	**1,276**	**1,245**	561

Consolidated Statement of Financial Activities Continued

(incorporating income and expenditure account)
for the year ended 31 December 2025

	Note	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Reconciliation of funds:					
Total funds brought forward as previously stated		**9,399**	**8,030**	**17,429**	16,903
Prior year adjustment		**-**	**-**	**-**	(35)
Total funds brought forward		**9,399**	**8,030**	**17,429**	16,868
Net movement in funds		**(31)**	**1,276**	**1,245**	561
Total funds carried forward		**9,368**	**9,306**	**18,674**	17,429

The consolidated statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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Consolidated Balance Sheet

as at 31 December 2025

	Note		2025 £000		2024 £000
Fixed assets					
Biological assets	16		**286**		184
Tangible assets	17		**18,843**		15,601
Investments	18		**1,218**		1,679
			20,347		17,464
Current assets					
Stocks	20	**35**		180	
Debtors	21	**1,059**		1,872	
Investments	22	**3**		3	
Cash at bank and in hand		**382**		143	
		1,479		2,198	
Current liabilities					
Creditors: amounts falling due within one year	23	**(739)**		(1,241)	
Net current assets			**740**		957
Total assets less current liabilities			**21,087**		18,421
Creditors: amounts falling due after more than one year	24		**(2,413)**		(992)
Total net assets			**18,674**		17,429
Charity funds					
Restricted funds	25		**9,306**		8,030
Unrestricted funds					
Designated funds	25	**7,664**		7,664	
General funds	25	**1,704**		1,735	
Total unrestricted funds	25		**9,368**		9,399
Total funds			**18,674**		17,429

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Consolidated Balance Sheet Continued

as at 31 December 2025

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Rachel Hoey
Trustee / Treasurer

24.06.26

The notes on pages 45 to 72 form part of these financial statements.

Company Balance Sheet

as at 31 December 2025

	Note		2025 £000		2024 £000
Fixed assets					
Biological assets	16		**286**		184
Tangible assets	17		**18,843**		15,601
Investments	18		**628**		1,102
			19,757		16,887
Current assets					
Debtors	21	**1,341**		1,233	
Investments	22	**3**		3	
Cash at bank and in hand		**338**		88	
		1,682		1,324	
Current liabilities					
Creditors: amounts falling due within one year	23	**(728)**		(1,004)	
Net current assets			**954**		320
Creditors: amounts falling due after more than one year	24		**(1,824)**		(370)
Total net assets			**18,887**		16,837
Charity funds					
Restricted funds	25		**9,306**		8,030
Unrestricted funds					
Designated funds	25	**7,664**		7,664	
General funds	25	**1,917**		1,143	
Total unrestricted funds	25		**9,581**		8,807
Total funds			**18,887**		16,837

The Company's net movement in funds for the year was £2,050,000 (2024 - £66,000).

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Company Balance Sheet Continued

as at 31 December 2025

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Rachel Hoey
Trustee / Treasurer

24.06.26

The notes on pages 45 to 72 form part of these financial statements.

Consolidated Statement of Cash Flows

as at 31 December 2025

	Note	2025 £000	2024 £000
Cash flows from operating activities			
Net cash provided by operating activities	28	**3,444**	1,013
Cash flows from investing activities			
Dividends, interest and rents from investments		**17**	11
Proceeds from the sale of biological assets		**83**	67
Proceeds from the sale of tangible fixed assets		**28**	-
Purchase of biological assets		**(17)**	(26)
Purchase of tangible fixed assets		**(3,824)**	(2,768)
Proceeds from sale of investments		**499**	733
Transfer to investments		**-**	(234)
Decrease in short term investment		**-**	1,060
Purchase of fixed asset investments		**(608)**	-
Net cash used in investing activities		**(3,822)**	**(1,157)**
Change in cash and cash equivalents in the year		**(378)**	**(144)**
Cash and cash equivalents at the beginning of the year		**765**	909
Cash and cash equivalents at the end of the year	29	**387**	765

Notes to the Financial Statements

for the year ended 31 December 2025

1. General information

Kent Wildlife Trust is a charitable company limited by guarantee. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company. The address of the registered office is given in the charity information on page 1 of these financial statements.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Kent Wildlife Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Group and rounded to the nearest £000.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the charitable company and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line-by-line basis.

The following subsidiaries have taken advantage of an exemption from audit under section 479A of the Companies Act 2006. As the ultimate parent, Kent Wildlife Wildlife Trust has provided a statutory guarantee for any outstanding liabilities of this business:

Wilder Carbon Ltd

The charitable company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements.

2.2 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation of the financial statements and have concluded that the Group has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Group's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

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2. Accounting policies (continued)

2.3 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charitable company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charitable company, can be reliably measured.

Grants are included in the consolidated statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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Notes to the Financial Statements
for the year ended 31 December 2025

2. Accounting policies (continued)

2.6 Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Biological assets

Livestock is stated at fair value less estimated costs to sell in accordance with the fair value model in FRS 102. Movements in fair value are taken to the SOFA in the year in which they arise. Fair value is based upon the estimation of values by the Kent Wildlife Trust management team and is considered by the Trustees to be a fair reflection of the estimated value at the year-end.

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold land and buildings	- Nil (land) and 10% (buildings)
Leasehold land	- Nil
Buildings	- over lower of the life of the lease or useful life
Furniture, plant and equipment	- 4% - 25% on cost
Computer equipment	- 20% - 33% on cost
Motor vehicles	- 25% on cost

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'gains/(losses) on investments' in the consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2. Accounting policies (continued)

2.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.12 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the consolidated statement of financial activities as a finance cost.

2.14 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.15 Operating leases

Rentals paid under operating leases are charged to the consolidated statement of financial activities on a straight-line basis over the lease term.

2.16 Pensions

The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

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Notes to the Financial Statements
for the year ended 31 December 2025

2. Accounting policies (continued)

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.18 Employee benefits

When employees have rendered service to the charitable company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amounts expected to be paid in exchange for that service.

***3.* Critical accounting estimates and areas of judgment**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

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

Support costs: Many of the costs incurred by the charitable company, such as support staff costs and service costs, are shared between activities. The charitable company's policy is to allocate these costs on the basis of the staff numbers involved in these activities.

4. Income from donations and legacies

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Donations	461	399	**860**	873
Legacies	1,197	-	**1,197**	955
Grants	21	-	**21**	-
Similar incoming resources	450	1,749	**2,199**	330
	2,129	2,148	**4,277**	2,158
Total 2024	1,632	526	2,158	

5. Income from charitable activities

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Marketing and membership	1,351	-	**1,351**	1,204
Reserves management	188	20	**208**	228
Projects	834	956	**1,790**	2,546
Conservation, policy and consultancy	30	-	**30**	145
Education, volunteering and visitor engagement	129	1	**130**	133
	2,532	977	**3,509**	4,256
Total 2024	2,631	1,625	4,256	

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Notes to the Financial Statements
for the year ended 31 December 2025

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Sales	33	**33**	-
Trading income	1,121	**1,121**	1,919
	1,154	**1,154**	1,919
Total 2024	1,919	1,919	

7. Investment income

	Unrestricted funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Interest received	17	**17**	11
Total 2024	11	11	

8. Other incoming resources

	Unrestricted funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Insurance claims	43	**43**	13
Total 2024	13	13	

9. Expenditure on raising funds

Other trading expenses

	Unrestricted funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Cost of sales	148	**148**	57
Administration expenses	172	**172**	191
Staff costs	1,118	**1,118**	1,066
	1,438	**1,438**	1,314
Total 2024	1,314	1,314	

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total 2025 £000	Total 2024 £000
Marketing and membership	412	7	**419**	584
Reserves management	551	13	**564**	516
Projects	2,878	648	**3,526**	3,730
Conservation, policy and consultancy	718	307	**1,025**	970
Education, volunteering and visitor engagement	270	30	**300**	308
Administration	595	103	**698**	570
	5,424	1,108	**6,532**	6,678
Total 2024	5,780	898	6,678	

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Notes to the Financial Statements
for the year ended 31 December 2025

11. Analysis of expenditure by activities

	Activities undertaken directly 2025 £000	Support costs 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Marketing and membership	179	240	**419**	584
Reserves management	68	496	**564**	516
Projects	3,441	85	**3,526**	3,730
Conservation, policy and consultancy	526	499	**1,025**	970
Education, volunteering and visitor engagement	72	228	**300**	308
Administration	272	426	**698**	570
	4,558	1,974	**6,532**	6,678
Total 2024	4,425	2,253	6,678	

Notes to the Financial Statements

for the year ended 31 December 2025

11. Analysis of expenditure by activities (continued)

Analysis of support costs

	Marketing and membership 2025 £000	Reserves management 2025 £000	Projects 2025 £000	Conservation, policy and consultancy 2025 £000	Education, volunteering and vistor engagement 2025 £000
Administration costs	9	19	3	19	9
Facilities costs	18	37	6	38	17
Finance costs	91	189	33	190	86
Governance costs (note 12)	22	45	8	45	21
IT and communications costs	20	41	7	42	19
Operational support costs	11	24	4	24	11
People support costs	21	43	7	43	20
Development	37	76	13	76	35
Chief Executive office costs	11	22	4	22	10
	240	496	85	499	228
Total 2024	287	530	95	578	262

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Notes to the Financial Statements

for the year ended 31 December 2025

11. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Admin -istration 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Administration costs	16	**75**	73
Facilities costs	32	**148**	159
Finance costs	164	**753**	786
Governance costs (note 12)	38	**179**	182
IT and communications costs	35	**164**	291
Operational support management costs	20	**94**	96
People support costs	37	**171**	185
Development	65	**302**	355
Chief Executive office costs	19	**88**	126
	426	**1,974**	2,253
Total 2024	501	2,253	

The basis of allocation for support costs is staff numbers.

12. Governance costs

	Unrestricted funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Auditor's remuneration	**20**	**20**	24
Travel and meeting costs	**1**	**1**	6
Equipment repairs and renewals	**1**	**1**	6
Legal fees	**-**	**-**	20
RSWT Levy	**124**	**124**	112
Staff costs	**33**	**33**	14
Total 2025	**179**	**179**	182
Total 2024	182	182	

13. Auditor's remuneration

	2025 £000	2024 £000
Fees payable to the group's auditor for the audit of the group's annual accounts	**31**	30
Fees payable to the Company's auditor in respect of:		
All taxation compliance services not included above	**2**	2
All non-audit services not included above	**4**	5

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Notes to the Financial Statements
for the year ended 31 December 2025

14. Staff costs

	Group 2025 £000	Group 2024 £000	Company 2025 £000	Company 2024 £000
Wages and salaries	**3,878**	4,205	**2,760**	3,006
Social security costs	**323**	283	**323**	283
Contribution to defined contribution pension schemes	**377**	386	**377**	386
	4,578	4,874	**3,460**	3,675

Redundancy payments in the year were £nil (2024: £32,762).

The average number of persons employed by the Company during the year was as follows:

	Group 2025 No.	Group 2024 No.
Marketing and membership	**13**	15
Reserves	**26**	28
Projects	**4**	5
Conservation, policy & consultancy	**26**	30
Education, volunteering and visitor engagement	**12**	14
Administration	**22**	26
	103	118

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2025 No.	Group 2024 No.
In the band £60,001 - £70,000	**3**	-
In the band £70,001 - £80,000	**1**	1
In the band £80,001 - £90,000	**1**	1

The total employment benefits including employer pension contributions of the key management personnel were £733,596 (2024: £391,800).

15. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

15. Trustees' remuneration and expenses (continued)

During the year, no Trustee expenses have been incurred (2024 - £NIL).

16. Biological assets

Group and Company

	Livestock £000
Cost	
At 1 January 2025	**184**
Additions	**17**
Disposals	**(83)**
Revaluations	**168**
At 31 December 2025	**286**
Net book value	
At 31 December 2025	**286**
At 31 December 2024	184

Livestock were valued in the year to 31 December 2025 at £1,492 per head of cattle (2024: £858), £92 per sheep (2024: £70), £247 per pony (2024: £350), £150 per goat (2024: £100), and £27 per pig (2024: £175).

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Notes to the Financial Statements
for the year ended 31 December 2025

17. Tangible fixed assets

Group and Company

	Freehold land and buildings £000	Leasehold land £000	Buildings £000	Motor Vehicles £000	Furniture, plant and equipment £000	Total £000
Cost or valuation						
At 1 January 2025	**11,449**	**164**	**1,915**	**226**	**4,511**	**18,265**
Additions	**1,658**	**-**	**1,524**	**-**	**642**	**3,824**
Disposals	**(1)**	**-**	**-**	**(17)**	**(14)**	**(32)**
At 31 December 2025	**13,106**	**164**	**3,439**	**209**	**5,139**	**22,057**
Depreciation						
At 1 January 2025	**43**	**-**	**624**	**221**	**1,776**	**2,664**
Charge for the year	**25**	**-**	**76**	**3**	**475**	**579**
On disposals	**-**	**-**	**-**	**(15)**	**(14)**	**(29)**
At 31 December 2025	**68**	**-**	**700**	**209**	**2,237**	**3,214**
Net book value						
At 31 December 2025	**13,038**	**164**	**2,739**	**-**	**2,902**	**18,843**
At 31 December 2024	11,406	164	1,291	5	2,735	15,601

Notes to the Financial Statements

for the year ended 31 December 2025

18. Fixed asset investments

	Listed investments £000	Total 2025 £000
Cost or valuation		
At 1 January 2025	1,057	**1,057**
Additions	608	**608**
Disposals	(499)	**(499)**
Revaluations	47	**47**
At 31 December 2025	1,213	**1,213**
Investment cash	5	**5**
At 31 December 2025	1,218	**1,218**

The combined historical cost of listed investments for Kent Wildlife Enterprises and Kent Wildlife Trust is £1,127,115 (2024: £1,624,434).

Company	Investments in subsidiary companies £000	Listed investments £000	Total £000
Cost or valuation			
At 1 January 2025	**45**	**1,057**	**1,102**
Disposals	-	**(2)**	**(2)**
Revaluations	-	**44**	**44**
Held on behalf of Kent Wildlife Enterprises	-	**(516)**	**(516)**
At 31 December 2025	**45**	**583**	**628**
Net book value			
At 31 December 2025	**45**	**583**	**628**
At 31 December 2024	45	1,057	1,102

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Notes to the Financial Statements

for the year ended 31 December 2025

19. Principal subsidiaries

The following were subsidiary undertakings of the Company:

Names	Company number	Class of shares	Holding
Kent Wildlife Enterprises Ltd	03153795	Ordinary	100%
KWT Consultancy Services Ltd	12124607	Ordinary	100%
Wilder Carbon Ltd	13292942	Ordinary	100%

The financial results of the subsidiaries for the year were:

Names	Income £000	Expenditure £000	Profit/(loss) for the year £000	Net assets/ (liabilities) £000
Kent Wildlife Enterprises Ltd	**186**	**(136)**	**50**	**65**
KWT Consultancy Services Ltd	**927**	**(1,310)**	**(383)**	**(266)**
Wilder Carbon Ltd	**55**	**8**	**63**	**113**

For the year ended 31 December 2025, the following subsidiaries of the charitable company were entitled to exemption from audit under s479A of the Companies Act 2006 relating to subsidiary companies:

Wilder Carbon Ltd (13292942)

20. Stocks

	Group 2025 £000	Group 2024 £000
Work in progress	**22**	174
Finished goods and goods for resale	**13**	6
	35	180

21. Debtors

	Group 2025 £000	Group 2024 £000	Company 2025 £000	Company 2024 £000
Trade debtors	**152**	488	**24**	177
Amounts owed by group undertakings	**-**	-	**659**	13
Other debtors	**46**	69	**43**	66
Prepayments and accrued income	**861**	1,312	**615**	977
Tax recoverable	**-**	3	**-**	-
	1,059	1,872	**1,341**	1,233

22. Current asset investments

	Group 2025 £000	Group 2024 £000	Company 2025 £000	Company 2024 £000
Unlisted investments	**3**	3	**3**	3

23. Creditors: Amounts falling due within one year

	Group 2025 £000	Group 2024 £000	Company 2025 £000	Company 2024 £000
Trade creditors	**337**	624	**325**	543
Other taxation and social security	**184**	175	**152**	106
Other creditors	**44**	38	**36**	30
Accruals and deferred income	**174**	404	**215**	325
	739	1,241	**728**	1,004

Notes to the Financial Statements
for the year ended 31 December 2025

24. Creditors: Amounts falling due after more than one year

	Group 2025 £000	Group 2024 £000	Company 2025 £000	Company 2024 £000
Bank loans	**1,454**	-	**1,454**	-
Other loans	**370**	370	**370**	370
Accruals and deferred income	**589**	622	**-**	-
	2,413	992	**1,824**	370

25. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £000	Income £000	Expenditure £000	Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 December 2025 £000
Unrestricted funds						
Designated funds						
Land and Property Fund	**6,001**	-	-	-	-	**6,001**
Conservation Action Fund	**663**	-	-	-	-	**663**
Emergencies Fund	**1,000**	-	-	-	-	**1,000**
	7,664	-	-	-	-	**7,664**
General funds						
General Funds	**(13)**	**4,711**	**(5,425)**	**1,200**	**212**	**685**
KWT Consultancy Ltd	**117**	**927**	**(1,310)**	-	-	**(266)**
Kent Wildlife Enterprises Ltd	**474**	**182**	**(135)**	**(459)**	**3**	**65**
Wilder Carbon Ltd	**50**	**55**	**8**	-	-	**113**
Unrealised Gains	**1,107**	-	-	-	-	**1,107**
	1,735	**5,875**	**(6,862)**	**741**	**215**	**1,704**

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Notes to the Financial Statements

for the year ended 31 December 2025

25. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 January 2025 £000	Income £000	Expenditure £000	Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 December 2025 £000
Total Unrestricted funds	**9,399**	**5,875**	**(6,862)**	**741**	**215**	**9,368**
Restricted funds						
Nature Reserves Holding	**7,040**	**-**	**-**	**1,658**	**-**	**8,698**
Pine Marten	**125**	**38**	**(129)**	**-**	**-**	**34**
Darent Valley Landscape Recovery	**1**	**213**	**(340)**	**126**	**-**	**-**
Sevenoaks visitor centre refurbishment	**250**	**-**	**-**	**(250)**	**-**	**-**
Hoathly Farm	**-**	**1,908**	**(7)**	**(1,901)**	**-**	**-**
Rebuilding Nature	**8**	**331**	**(195)**	**-**	**-**	**144**
Other Restricted Funds	**606**	**635**	**(437)**	**(374)**	**-**	**430**
	8,030	**3,125**	**(1,108)**	**(741)**	**-**	**9,306**
Total of funds	**17,429**	**9,000**	**(7,970)**	**-**	**215**	**18,674**

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Notes to the Financial Statements

for the year ended 31 December 2025

25. Statement of funds (continued)

Statement of funds - prior year

	As restated Balance at 1 January 2024 £000	Income £000	Expenditure £000	Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 December 2024 £000
Unrestricted funds						
Designated funds						
Land and Property Fund	6,001	-	-	-	-	6,001
Conservation Action Fund	1,973	150	(27)	(1,433)	-	663
Emergencies Fund	1,000	-	-	-	-	1,000
	8,974	150	(27)	(1,433)	-	7,664
General funds						
General Funds	(701)	3,906	(5,500)	2,259	23	(13)
KWT Consultancy Ltd	42	1,368	(1,293)	-	-	117
Kent Wildlife Enterprises Ltd	59	731	(273)	(43)	-	474
Wilder Carbon Ltd	43	51	(1)	(43)	-	50
Unrealised Gains	934	-	-	-	173	1,107
	377	6,056	(7,067)	2,173	196	1,735
Total Unrestricted funds	9,351	6,206	(7,094)	740	196	9,399

Notes to the Financial Statements

for the year ended 31 December 2025

25. Statement of funds (continued)

Restricted funds						
Nature Reserves Holding	6,666	-	-	374	-	7,040
Pine Marten	76	155	(106)	-	-	125
Darent Valley Landscape Recovery	(38)	348	(309)	-	-	1
Polhill Appeal	-	350	(2)	(348)	-	-
Bison Bridges-N4N	-	379	-	(379)	-	-
H2O Source To Sea	67	23	-	(97)	-	(7)
Sevenoaks visitor centre refurbishment	-	250	-	-	-	250
West Blean and Thorndean reserve	-	133	-	(133)	-	-
Other Restricted Funds	746	513	(481)	(157)	-	621
	7,517	2,151	(898)	(740)	-	8,030
Total of funds	16,868	8,357	(7,992)	-	196	17,429

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Notes to the Financial Statements

for the year ended 31 December 2025

25. Statement of funds (continued)

Designated funds

Land and Property Fund
This fund represents the value of general funds invested in tangible assets other than nature reserves and is therefore not readily available for other purposes.

Conservation Action Fund
This is funding received from a major donor to be used to support specific projects that the donor has an interest in.

Emergencies Fund
This fund, roughly equivalent to three months' salary costs plus key overheads, is intended to provide financial stability in the event of a major decline in income.

Restricted funds

Nature Reserve Holdings
This is the cost of nature reserves funded through grant and appeal income.

Pine Marten
To develop and deliver a pilot project to re-introduce Pine Marten to SE England.

Darent Valley Landscape Recovery
A Defra funded project bring together various stakeholders to help restore the natural landscapes of the Darent Valley

Sevenoaks Visitor Centre
The redevelopment of the existing Visitor Centre at the Sevenoaks Nature Reserve.

Hoathly Farm (to be renamed Ironhurst Valley from 2026)
Nature restoration and wilding of an area of ex-arable farmland in West Kent with NBS income generation opportunities.

Rebuilding Nature
Creating a Strategic Nature Network by restoring and connecting dynamic ecosystems as critical infrastructure to protect Kent and the UK.

Polhill Appeal
To purchase land adjacent to the existing Polhill Reserve in the North Downs.

Bison Bridges - N4N
A project to transform the West Blean and Thordean reserve, with Bison working as ecosystem engineers to restore ancient woodlands. This project includes the construction of four 'bison bridges'. This fund has now been consolidated into Other Restricted Funds.

H20 Source 2 Sea
This is interreg V (EU) funded wetland/water conservation project with a grouping of UK and French partners led by Kent Wildlife Trust as accountable body. This fund has now been consolidated into Other Restricted Funds.

West Blean and Thorndean reserve
A project to transform the West Blean and Thorndean reserve, with Bison working as ecosystem engineers to restore ancient woodlands. This project includes the construction of four 'bison bridges' This fund relates to income received from the National Lottery Heritage Fund.

Other Restricted Funds
This is other income received to be spent on specific activities as defined by the donor.

Transfers - £741k of restricted funds have been transferred to unrestricted funds to represent expenditure on fixed asset acquisitions funded from restricted monies, together with surplus funds raised against a specific restricted purpose and therefore released to unrestricted funds.

26. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £000	Income £000	Expenditure £000	Transfers in/(out) £000	Gains/ (Losses) £000	Balance at 31 December 2025 £000
Designated funds	**7,664**	**-**	**-**	**-**	**-**	**7,664**
General funds	**1,735**	**5,875**	**(6,862)**	**741**	**215**	**1,704**
Restricted funds	**8,030**	**3,125**	**(1,108)**	**(741)**	**-**	**9,306**
	17,429	**9,000**	**(7,970)**	**-**	**215**	**18,674**

Summary of funds - prior year

	As restated Balance at 1 January 2024 £000	Income £000	Expenditure £000	Transfers in/(out) £000	Gains/ (Losses) £000	Balance at 31 December 2024 £000
Designated funds	8,974	150	(27)	(1,433)	-	7,664
General funds	377	6,056	(7,067)	2,173	196	1,735
Restricted funds	7,517	2,151	(898)	(740)	-	8,030
	16,868	8,357	(7,992)	-	196	17,429

Notes to the Financial Statements
for the year ended 31 December 2025

27. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000
Tangible fixed assets	10,145	8,698	**18,843**
Intangible fixed assets	286	-	**286**
Fixed asset investments	1,218	-	**1,218**
Current assets	871	608	**1,479**
Creditors due within one year	(739)	-	**(739)**
Creditors due in more than one year	(2,413)	-	**(2,413)**
Total	9,368	9,306	**18,674**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000
Tangible fixed assets	8,018	7,583	15,601
Intangible fixed assets	184	-	184
Fixed asset investments	1,679	-	1,679
Current assets	1,751	447	2,198
Creditors due within one year	(1,241)	-	(1,241)
Creditors due in more than one year	(992)	-	(992)
Total	9,399	8,030	17,429

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28. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2025 £000	Group 2024 £000
Net income for the year (as per Statement of Financial Activities)	**1,077**	538
Adjustments for:		
Depreciation charges	**579**	398
Gains on investments	**(47)**	(173)
Dividends, interest and rents from investments	**(17)**	(11)
Gain on the disposal of fixed assets	**(25)**	-
Decrease/(increase) in stocks	**145**	(156)
Decrease/(increase) in debtors	**813**	(338)
Increase in creditors	**919**	755
Net cash provided by/ (used in) operating activities	**3,444**	1,013

29. Analysis of cash and cash equivalents

	Group 2025 £000	Group 2024 £000
Cash in hand	**382**	143
Investment portfolio cash	**5**	622
Total cash and cash equivalents	**387**	765

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Notes to the Financial Statements
for the year ended 31 December 2025

30. Analysis of changes in net debt

	At 1 January 2025 £000	Cash flows £000	At 31 December 2025 £000
Cash at bank and in hand	**143**	**239**	**382**
Debt due after 1 year	**(370)**	**(1,454)**	**(1,824)**
Liquid investments	**3**	**-**	**3**
	(224)	**(1,215)**	**(1,439)**

31. Capital commitments

	Group 2025 £000	Group 2024 £000
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	**231**	130

32. Operating lease commitments

At 31 December 2025 the Group and the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2025 £000	Group 2024 £000
Not later than 1 year	**11**	11
Later than 1 year and not later than 5 years	**28**	42
	39	53

Notes to the Financial Statements

for the year ended 31 December 2025

33. Related party transactions

At the year end, the charitable company was owed £748,000 (2024: £505,000) from KWT Consultancy Services Ltd and was owed £19,000 from (2024: owed £473,000 to) Kent Wildlife Enterprises Ltd and owed £112,000 (2024: £17,000) loaned from its subsidiary companies.

Sales of £110,000 were made to and purchases of £8,000 from Kent Wildlife Enterprises Ltd.

Sales of £95,000 were made to and purchases of £168,000 from KWT Consultancy Ltd.

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Charity administration and governance

Charitable purposes

The charitable objects of the Trust are set out in the Articles of Association, namely, 'For the benefit of the public to advance, promote and further the conservation, maintenance and protection of wildlife and the environment,' and 'To advancethe education of the public in the principles and practice of sustainable development and biodiversity conservation.' In support of these purposes, the Trust 'conducts research and publishes these findings.'

Public benefit

The Trustees confirm that they have given careful consideration to the Charity Commission's general guidance on public benefit. The Trust provides multiple benefits for the public which are wide-ranging and long-lasting. Its nature reserves are used extensively by the public for recreation; many have access on clearly marked path along with information and interpretation for visitors.

The land managed by the Trust also provides a range of other public benefits such as flood risk management, carbon storage, climate resilience, amenity value and aesthetic beauty.

Through providing advice and assistance to farmers and landowners, the Trust also helps to support the rural economy and wider landscapes valued by the public, and increasingly, adaptation to the challenges faced by climate change which in turn supports food security.

The Trust delivers an extensive education and engagement programme, inspiring thousands of people of all ages, from schools, colleges, adult groups and the wider public, to enjoy contact with the natural world and benefit from its positive effect on health and wellbeing. Other beneficiaries of the work of the Trust include a team of approximately 1,100 active volunteers who serve regularly in a variety of roles and who benefit from the skills training offered. Likeminded organisations and local authorities for whom the Trust manages sites or provides information also benefit, and the Trust caters at certain sites for the needs of people who have accessibility or other specific needs.

Evidence and advice provided by the Trust to local government, private companies, landowners and communities helps to ensure that decisions on policies relating to land management, development and public health take full account of the public benefit of wildlife and a healthy environment.

Fundraising

The Trust manages relationships with approximately 32,000 members. When members are asked for financial contributions, it is done in a responsible, respectful and ethical manner. The same applies to all our supporters, including those giving one-off donations or legacies.

Kent Wildlife Trust is always seeking to improve the ways in which it relates to its supporters by developing and sharing best practice. To demonstrate commitment to ethical fundraising practices, the Trust is a member of the Fundraising Regulator and the Chartered Institute of Fundraising and adheres to their recognised standards.

The Trust does not believe in approaching vulnerable people for financial support and aims to avoid causing distress to anyone by doing so. The Trust always seeks to exceed the expectations of its members and supporters in everything it does. However, the Trust recognises that there are times where these high standards are not met. When this happens, the Trust encourages those to get in touch in order to deal with the situation as quickly as possible and put measures in place to prevent such issues occurring again. As such, there is a Complaints Policy published on the Trust's website to enable members and supporters to get in contact and express their concerns. No complaints relating to Trust fundraising practices were received between 1 January 2025 and 31 December 2025.

The Trust actively seeks to work with businesses with whom a common cause is shared, and to do so in a manner compatible with the Trust's Corporate Relationships Policy.

Structure

The Trust is a registered charity (No. 239992) and a company limited by guarantee in England and Wales (No. 00633098). The Chief Executive Officer, Evan Bowen-Jones, has operational oversight of the 105 staff employed by the Trust. The Trust has three wholly owned subsidiaries, forming the Group, which abide by the objects, policies and procedures of the Trust:

- Kent Wildlife Enterprises Ltd (established in 1996; Company No. 03153795) conducts trading activities, including retail sales, with the aim of generating unrestricted income for the Trust.
- KWT Consultancy Services Ltd (established in 2019; Company No. 12124607 trading as Adonis Blue Environmental Consultants) provides ecological services and land management advice in ways consistent with the mission of the Trust, with the aim of generating unrestricted income for the Trust.
- Wilder Carbon Limited (established in 2021; Company No. 13292942) provides a mechanism for carbon credits to be derived and sold from high quality conservation projects to UK buyers who are demonstrably reducing their own emissions. Surplus received by Wilder Carbon resulting from these sales is donated to KWT as the parent charity and reinvested into nature restoration.

The work of the subsidiaries is overseen by separate Boards of directors – each including representation from the Board of Trustees – with these Boards being accountable to Council.

Council is assisted by various 'Task and Finish' groups and committees.

Risk and Finance Committee

Risk across the Trust is managed on an ongoing basis by the senior leadership team and is overseen by a Risk and Finance Committee of Council which meets at least quarterly. The Trust maintains a risk matrix methodology for assessing, monitoring and recording risk which is updated regularly, and measures are put in place to minimise or mitigate risk where possible.

Members of the Risk and Finance Committee during the reporting period included Jane Ibbotson (Chair), Rachel Hoey, Alison Mings and Jon Kirkpatrick as well as members of the senior leadership team.

Nominations and Remuneration Committee

This committee sets the salary for the Chief Executive Officer following an annual assessment and confidential benchmarking exercise. The Trust uses benchmarking and comparisons with the salaries of other Wildlife Trusts, environmental NGOs and comparable businesses on a regular basis to attract and retain the best people. Salaries for the COO and Directors are monitored by Trustees. Members of the Nominations and Remuneration Committee during the reporting period included the Chair of Trustees and the Treasurer.

Governance

The Trust's governing document is in two parts: The Memorandum of Association and the Articles of Association. Each subsidiary company has its own Articles of Association.

The Trust is governed by a Council of Management (a Board of Trustees referred to as 'Council'), made up of members who serve as both Trustees of the Trust and directors of the Company. All Trustees are volunteers and are elected by the members at the Annual General Meeting.

Council meets on a quarterly basis and has adopted the principles of good governance promoted by the Charity Commission. Trustees are responsible for setting the Trust's strategic objectives and policies and for ensuring they are achieved. Trustees are responsible for safeguarding the assets of the Trust and for taking reasonable steps for the prevention and detection of fraud and other irregularities. Council is also responsible for assessing, managing and monitoring strategic risks to the delivery of the Trust's purposes.

Recruitment and Trustees' training

Vacancies on Council are advertised widely, with the necessary skills and experience identified by a Trustee skills audit. The process for recruiting Trustees is overseen by the Nomination and Remunerations Committee.

All Trustees receive induction training sufficient for them to be able to understand their responsibilities and regular training is made available on an ongoing basis as needs or opportunities are identified. In addition, Trustees are invited to attend site visits and the annual All-Trust day as opportunities to keep fully informed of issues affecting the Trust and their role as Trustees. Trustees are committed to the principles of equality, diversity, inclusion and belonging (EDIB) which are reflected through the Trust's recruitment and HR policies for staff and volunteers.

Related parties

The Trust is a member of the Royal Society of Wildlife Trusts (registered charity number 207238) along with the 45 other Wildlife Trusts throughout the UK. They are collectively known as The Wildlife Trusts.

Thank you

The Trust wishes to thank all our members, staff, volunteers, donors, funders and investors for their commitment to nature conservation. Without your help, Kent Wildlife Trust would not be able to continue carrying out vital work in safeguarding and restoring the wildlife of Kent.

Together, we will create a Wilder Kent.

Members of Council

Jane Ibbotson, Chair
Nick Barter, Vice-Chair
Rachel Hoey, Honorary Treasurer
Liz Lowe
Tom Woolgar
Alison Mings
Kiran Rayner
Jon Kirkpatrick

Working together for a **wilder future**



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Kent Wildlife Trust

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Registered Charity No. 239992.
A company limited in England and Wales by guarantee 633098.
Registered at the above address.

Registered with FUNDRAISING REGULATOR

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