



**Birmingham &
Black Country**
Wildlife Trust



Annual Report

For the year ended 31 March 2025



Contents

1.	Report of the Trustees Welcome	2
	1.1 Objectives and Aims	4
	1.2 Summary of the Year	5
	1.3 Financial Review	12
	1.4 Looking Ahead	13
	1.5 Structure, Governance and Management	15
	1.6 Statement of Trustees	17
2	Report of the Independent Auditors	19
3	Statement of Financial Activities	21
4	Balance Sheet	22
5	Cash Flow Statement	23
6	Notes to the Cash Flow Statement	24
7	Notes to the Financial Statements	25
8	Detailed Statement of Financial Activities	37
9	Thank you	38



Welcome to Report for

Following a year of investment and change at the senior level, this report reflects a period of positive progress for the Trust across its remit to tackle the nature and climate crises and connect more people with local wild spaces across our region.

1.1 Objectives

The Wildlife Trust for Birmingham is required by charity and company law to set out the objectives of its Memorandum of Association.

THE WILDLIFE TRUST FOR BIRMINGHAM AND THE BLACK COUNTRY'S OBJECTIVES ARE:

- 1. For the benefit of the public, to advance, promote and further the conservation, maintenance, study and protection of:**
 - i. wildlife and its habitats;
 - ii. places of natural beauty;
 - iii. places of zoological, botanical, geographical, archaeological or scientific interest;
 - iv. features of landscape with geological, physiological, or amenity value; in particular, but not exclusively, in ways that further biodiversity.
- 2. To advance the education of the public in:**
 - v. the principles and practice of sustainable development;
 - vi. the principles and practice of biodiversity conservation; in particular, but not exclusively, in urban areas.

OUR VISION, PURPOSE & APPROACH

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



1.2 Summary of the Year

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

Landscape scale conservation

The Trust has worked hard to continue to deliver nature recovery projects that take a strategic, landscape-scale approach. This year our work has grown and focused particularly on Dudley, the river Rea in south Birmingham, and Walsall. Within these projects we have sought to draw our landscapes together both ecologically and socially, through a focus on habitats, species, and our activities within them.

Our award-winning Dudley's Path to Nature Recovery project has been a flagship project this year. Funded by a £100,000 grant from the West Midlands Combined Authority's Community Environment Fund, it saw the Trust's nature recovery and engagement teams working collaboratively to create, restore, and engage with nature across the borough. The project was brought together around a path mapped out across Dudley's limestone hills, from the Trust's reserve at Portway Hill in the south, through to Sedgley Beacon in the north. It also benefitted from the adoption of two flagship species, the green hairstreak butterfly and the lesser horseshoe bat: both local priority conservation species. With the initial aim to work on six sites, habitat



PURPLE HORIZONS - ENVIRONMENT SECRETARY VISITING WALSALL



of gravel into the channel, will have a notable impact on the overall ecological condition of the watercourse. This type of work not only increases the availability of spawning habitat for fish species it also restores some of the natural flow dynamics to the water (enabling sediment transport) and allows fish movement.

Another of the Trust's programmes that continued to contribute to nature's recovery this year was Purple Horizons, the Natural England funded initiative aiming to re-connect the habitats of Cannock Chase and Sutton Park. The Trust's work within this centred around engagement with the landowning



DUDLEY'S PATH TO NATURE RECOVERY

There remains, however, a need for investment at Deer's Leap, and surveys, cost estimates, and letters of support from the community have been attained to support a substantial funding bid submission. A proposal has been submitted for a large grant to improve both access and habitats on the site, for which we are awaiting an outcome in the new financial year.

Also this year at Moseley Bog and Deer's Leap, we have undertaken significant tree works, including commissioning a tree safety survey for both sites. We aim to commission these every five years, to go alongside the annual monitoring surveys done by staff. The reports

We are undertaking similar works at Turner's Wood where our renewed activities are being funded by a small award from Natural England.

Thanks to Dudley's Path to Nature's Recovery, we were able to allocate additional resource to Portway Hill to oversee the meadow, as well as create a new meadow area. We were also able to plant a more diverse range of scrub species on the edge of the site. Thanks to the efforts of our volunteer recorders - including the newly established Birmingham and Black Country Invertebrates group (BIG), no fewer than 175 invertebrate species were observed at Portway Hill last year!

GOAL 2: PEOPLE ARE TAKING ACTION FOR NATURE AND THE CLIMATE ACROSS THE BIRMINGHAM AND THE BLACK COUNTRY

The Trust has engaged the people of Birmingham and the Black Country with a vibrant and wide-ranging series of events across the year. A particular focus in 2024 has been Dudley, to support our Dudley's Paths to Nature Recovery project, and we kept our engagement team busy with some very successful

the Birmingham City of Nature programme, supporting Riverside House's (Stourbridge) annual Glass Festival, holding City Nature Challenge Walks at Birmingham Botanical Gardens, an apple picking day at EcoPark, and much more.

Regarding our schoolwork, sessions at our main education site, EcoPark, have continued to be delivered with the site operating at capacity. Service Level Agreements for activity throughout the year were signed with seven local primary schools and we are delighted to note that the number of children engaging with our education sessions exceeded our initial predictions made when the site was redeveloped. We have also undertaken some outreach work visiting schools across the region, working in Walsall in particular, and this is a thread of work we are committed to developing further.

Training

The Trust has delivered a number of training courses with partners over the year. We held an accredited training course with users from Multistory arts agency, working with participants who had additional support needs. The Trust has also commenced a new outreach project in partnership with Norton Hall Women's Centre, focused on community engagement and training at Ward End Park (the WASH project). This is a National Lottery Climate Action Fund project running for four years which will feature three training courses every year.

Youth Action for Nature

This year we were able to offer an engaging series of events designed to mobilise younger communities in Birmingham and the Black Country to take action for nature. Activities



and we have since followed this with further campaigns based on a similar model. These digital promotion channels remain highly cost effective against face-to-face membership recruitment. We are pleased that these new models of membership recruitment appear to be successful. However, ongoing challenges around the cost of living do continue to present a challenge to the public and their ability to regularly give to charity.

Communications

The key focus for our communication in the early part of the year was the General Election 2024, an incredibly important moment for wildlife and wild spaces across the UK. The UK is already classified as one of the world's most nature-depleted countries, and with the support of the Royal Society of Wildlife Trust, we worked to ensure nature is given the political priority it deserves. We created an election toolkit, calling for three local priorities including protecting and cleaning up our rivers, putting nature at the heart of the community and bringing back our lost wildlife.

To support all this activity, we took a coach down to London to attend the Restore Nature Now rally on 22nd June 2024, with eight staff and around 20 Trust members on board. The rally was a fantastic, vibrant day and we were happy to make a strong showing on behalf of the region.

Otherwise, our communications channels continued to reach a wide audience with around 200k distribution of newsletters and approximately 200k website visits. In light of recent political developments, a number of other Wildlife Trusts have removed their profiles from X (formerly Twitter) and sought to engage the public through

and the protection of land through site conservation designations has become more challenging. This year the Trust has invested in our team to increase capacity in this area, and new staff led by our Head of Biodiversity Evidence and Planning, a newly created role, have been providing both support and challenge to our partners in local authority teams.

This has included detailed engagements with the development of two Local Plans. Recent government messaging has generated a surge in developers submitting proposals and nominating sites for building on. Staff at the Trust have been monitoring this situation and investigating numerous proposals with the aim of ensuring the protection of sites of conservation importance.

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



1.3 Financial

Financial Position

During the financial year 2025, the Trust generated a deficit of £271,988 (2024 deficit: £211,943). Income of £1,179,238 was generated (2024: £1,287,208). Actual expenditure for 2025 was £1,450,950, excluding gains on investment (2024: £1,512,838).

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

Restricted income is given for a specific purpose with clear outputs to be achieved. Restricted income for this period includes funding from the National Lottery Heritage Fund, Natural England, West Midlands Combined Authority, the Environment Agency and others. Restricted income accounts for 42% (2024: 48%) of our total income for the year.

The Trust has invested in membership, as an essential income stream that enables us to deliver core charitable aims that are not always possible to fund through restricted income, such as our work to protect nature through the planning system. Membership accounts for 21% (2024: 19%) of the Trust's income and the Business Plan sets out how this will grow in coming years. Unrestricted income (including membership) is 58% (2024: 52%) of total income.



Principal Funding Sources

1.4 Looking Ahead

GOAL 1: NATURE IS IN RECOVERY WITH ABUNDANT, DIVERSE WILDLIFE ACROSS BIRMINGHAM AND THE BLACK COUNTRY

The coming year will see very significant work across Walsall as we enter the 'development phase' of our National Lottery Heritage Fund supported Wild Walsall project and deliver allied projects. Wild Walsall aims to contribute directly to our Goal 1 target by restoring nature across one percent of Walsall's landscape, or 55 hectares of land, over a three-year period beginning in early 2026. The work will build on our long-term efforts within the Purple Horizons initiative, but will extend the focus beyond heathland alone, to encompass woodlands, river corridors and wetlands, grasslands, and hedgerows. Our aim is for this project to also reach further into urban Walsall and its communities in most need of access to nature. The project's development has been guided significantly by EcoRecord's opportunity mapping and the Trust's long-standing efforts to develop a Local Nature Recovery Strategy. These activities have identified specific landscapes and land parcels where nature recovery would be most valuable. Our work in the year ahead will focus therefore on consulting stakeholders across the landscape and crystallising our vision into concrete plans for approval by the funder for delivery in subsequent years.

These collaborative efforts have already paid off with significant commitments of funding by government agencies and

will carry out surveys of these sites and seek to engage members of the local community for citizen science species recording and to consult them on what improvements they would like to see in the area. Alongside this, the Environment Agency have provided £95k of funds for a project entitled Ford for the Future which will seek to improve the Ford Brook, the primary watercourse in Walsall borough and which flows through (and under) the town centre.

The Trust will be working to support Birmingham City Council's planning team in their response to development pressure on sites across the city. This will consist of, amongst other actions, a number of surveys of sites of conservation value. We will also be continuing to build on our success this year in Dudley, by continuing to deliver habitat restoration works in the borough and a summer celebration event centred around our walking route and the work that has been done through the Dudley's Path to Nature Recovery project.

GOAL 2: PEOPLE ARE TAKING ACTION FOR NATURE AND THE CLIMATE ACROSS BIRMINGHAM AND THE BLACK COUNTRY

We have an exciting year ahead, anchored by the major opportunities to expand our offer due to our successes with major grant programmes, especially our Wild Walsall and Championing Nature projects. Both schemes give the Trust the opportunity to increase staffing capacity and delivery of engagement activity, widening the breadth and impact of the work we do.

We will develop and expand our education offer to schools, sustaining our education offer at EcoPark whilst also developing an education outreach model as part of the Championing Nature programme, taking current material for Key Stage One and Two groups and adapting this into a format that can be used in outreach

sessions. We will promote this new outreach education offer to schools throughout Birmingham, with priority target for "red wards" (those wards with least access to nature, as per Birmingham City of Nature).

We will also enhance our programme of community events with a more regular programme of activity, aiming to deliver at least one major event a month, which will include an annual Open Day in line with the Wimbledon Championships to celebrate our Championing Nature work.

We will work on strategies that empower communities to take action for nature, developing a principles of engagement framework for the Wild Walsall project. We also remain committed to the Nature Stewards model of community empowerment, including exploring potential funding bids for the programme.

More widely, we will continue to facilitate volunteer groups both on our own nature reserves but also, as opportunities arise, around the region.

Having had success with our model of using digital engagement campaigns to drive up membership, we will commit to run a series of lead generation campaigns that engage new audiences through social media.

GOAL 3: NATURE IS PLAYING A CENTRAL AND VALUED ROLE IN HELPING TO ADDRESS LOCAL AND GLOBAL PROBLEMS

The next stage of our work seeking to facilitate nature "playing a central and valued role in helping to address local



1.5 Structure, Governance and Management

Governing Document

The Wildlife Trust for Birmingham and the Black Country is one of 46 independent charities, which form a national partnership, The Wildlife Trusts, through the Royal Society of Wildlife Trusts. The Trust's family membership is also part of the national environment club, Wildlife Watch, which provides projects for members and affiliated schools, involving them directly with environmental issues.

The Trust is a registered charity (No. 513615) and a company limited by guarantee (No. 1650938).

The Trust was established in 1980 to protect our local natural heritage and encourage people to engage, enjoy and get involved with the natural environment. We are a membership organisation, governed by a Memorandum and Articles of Association.

Work is carried out by a team of 27 at year end, equating to 23.8 full time equivalent posts. The Trust could not achieve the impacts we do without the commitment and hard work of a large number of volunteers.

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

Recruitment and appointment of new trustees

A Council of voluntary Trustees is

Organisational structure

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

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

The Articles of Association gives Council the powers to:

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

The Council formally delegates certain functions and responsibilities to two committees which deal with specific policy and organisational issues.

The day to day management of the Charity's affairs is the responsibility of the Chief Executive who is accountable exclusively to the Council for achieving, via the Business Plan, the Wildlife Trust's aims and for complying with Council policies. A team of professionally trained staff report to the Chief Executive.

further information which they may need.

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

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

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

Key management remuneration

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

appropriate controls are in place to provide reasonable assurance against fraud and error.

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

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

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



1.6 Statements of Trustees' Responsibilities

The Trustees and Directors are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business;

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company

Statement as to disclosure of information to auditors

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

Auditors

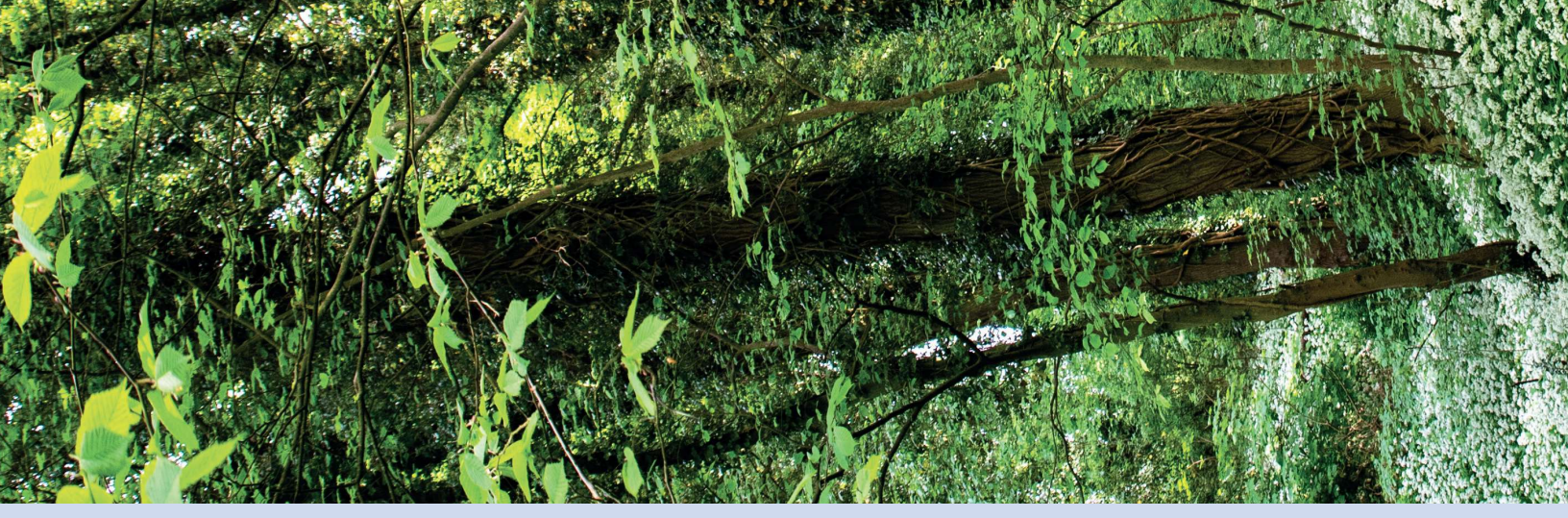
The auditors, Luckmans Duckett Parker Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

The report of the Trustees, incorporating a strategic report, approved by order of the Council, as the company directors, on 15/07/2025 and signed on the board's behalf by:



J D Larner - Trustee



2 Independent Auditors Report

Our responsibilities for the audit of the financial statements

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

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

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

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

We identified areas of law and regulation that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, discussions

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statement and, does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report

Opinion

We have audited the financial statements of The Wildlife Trust for Birmingham and The Black Country (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our

3 Statement of Financial Activities for the year ended 31 March 2025

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	412,629	-	412,629	317,543
Charitable activities					
Conservation, Engagement and Influence	3	219,660	496,274	715,934	928,762
Other income		50,675	-	50,675	40,903
Total		682,964	496,274	1,179,238	1,287,208
EXPENDITURE ON					
Raising funds	4	24,880	-	24,880	28,049
Charitable activities					
Conservation, Engagement and Influence	5	818,513	607,557	1,426,070	1,484,789
Total		843,393	607,557	1,450,950	1,512,838
Net (losses)/gains on investment		(276)	-	(276)	13,687
Net Expenditure		(160,705)	(111,283)	(271,988)	(211,943)
Transfers between funds	18	327	(327)	-	-
Net movement in funds		(160,378)	(111,610)	(271,988)	(211,943)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,400,891	281,243	1,682,134	1,894,077
TOTAL FUNDS CARRIED FORWARD		1,240,513	169,633	1,410,146	1,682,134

4 Balance Sheet

FIXED ASSETS

Tangible assets
Heritage assets

317,543

CURRENT ASSETS

Debtors
Investments
Cash at bank and in hand

40,903
1,287,208

CREDITORS

Amounts falling due within one year

28,049

NET CURRENT ASSETS

1,484,789

TOTAL ASSETS LESS CURRENT LIABILITIES

1,512,838

NET ASSETS

(211,943)

FUNDS

Unrestricted funds
Restricted funds

(211,943)

TOTAL FUNDS

1,894,077

1,682,134

5 Cash flow statement for the year ended 31 March 2025

6 Notes to the financial statements for the year ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(494,044)	468,587
Net cash provided by operating activities		(494,044)	468,587
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,188)	(44,888)
Donation of investment portfolio		-	-
Net cash used in investing activities		(7,188)	(44,888)
Change in cash and cash equivalents in the reporting period		(501,232)	423,699
Cash and cash equivalents at the beginning of the reporting period		1,300,384	876,685
Cash and cash equivalents at the end of the reporting period		799,152	1,300,384

1. Reconciliation of net (expenditure)/income for the reporting period to net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(1,300,384)	(1,300,384)
Adjustments for:		
Depreciation charges	1,300,384	1,300,384
Losses/(gain) on investments	(44,888)	(44,888)
Decrease in debtors	-	-
Increase/(decrease) in creditors	(44,888)	(44,888)
Net cash (used in)/ provided by operating activities	(423,699)	423,699

2. Analysis of changes in net funds

	2025 £	2024 £
Net cash		
Cash at bank and in hand	799,152	1,300,384
Liquid resources		
Deposits included in cash	-	-
Current asset investments	-	-
Total	799,152	1,300,384

7 Notes to the Financial Statements

7.1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)'. Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Income is generally recognised on a receivable basis, being when the charity is entitled to receive the money and is reported gross of related expenditure, where the amount is reasonably certain and when there is adequate certainty of receipt of monies. The specific bases used are as follows:

- Voluntary income includes members subscriptions, donations (including related gift aid tax) legacies and grants of a general nature.
- Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity.
- Contractual income is recorded when receivable.
- Grants received during the year which relate to the following financial year are carried forward in creditors.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure is recognised on an accruals basis, meaning that the cost is identified as a liability awaiting payment, based on the date of the event, rather than the point that cash is paid. The expenditure is allocated to the appropriate cost heading in the financial statements.

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

- Support costs including staff costs, information systems, communications office accommodation and general management, are fully apportioned to other cost categories, and are primarily based on direct staffing levels.

- Membership recruitment costs, where an agency charges the trust a fee based on the first years membership income for recruitment of new members, are charged to the accounts over a period of 10 months. Surplus new income is therefore only recognised in the accounts after this period has ended and this policy is viewed as being prudent.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Short leasehold property - 4% on cost
- Fixtures and fittings - 25% straight line
- Expenditure on fixtures, fittings and general office equipment purchased by the charity for projects is currently written off in the year in which the expenditure is incurred, expenditure incurred for administration purposes is capitalised and depreciated as stated above.

7.2 DONATIONS AND LEGACIES

	2025
Donations	£ 412,629
Legacies	-
	<u>412,629</u>

	2024
	£ 317,365
	178
	<u>317,543</u>

Net income/(expenditure) is stated as

Auditor remuneration
 Depreciation - owned assets
 Other operating leases

7.3 INCOME FROM CHARITABLE ACTIVITIES

	2025
Activity, Conservation, Engagement and Influence	£ 715,934

	2024
Total activities	£ 928,762

7.8 Trustees' REMUNERATION

There were no Trustees' remuneration or costs

Trustees' expenses

There were no Trustees' expenses paid for

7.4 RAISING FUNDS

	2025
Raising voluntary income costs	£ 24,880

	2024
	£ 28,049

7.9 STAFF COSTS

Wages and salaries
 Social security costs
 Other pension costs

7.5 CHARITABLE ACTIVITIES COSTS

	Direct Costs
Conservation, Engagement and Influence	£ 1,287,489

	Support costs (see note 6)
	£ 138,581

	Totals
	£ 1,426,070

The average monthly number of employees

Direct charitable work
 Administrative

7.10 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	312,543	5,000	317,543
Charitable activities			
Conservation, Engagement and Influence	311,746	617,016	928,762
Other income	40,903	-	40,903
Total	665,192	622,016	1,287,208
EXPENDITURE ON			
Raising funds	28,049	-	28,049
Charitable activities			
Conservation, Engagement and Influence	807,277	677,512	1,484,789
Total	835,326	677,512	1,512,838
Net gains on investments	13,687	-	13,687
NET INCOME/(EXPENDITURE)	(156,447)	(55,496)	(211,943)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,557,338	336,739	1,894,077
TOTAL FUNDS CARRIED FORWARD	1,400,891	281,243	1,682,134

7.11 TANGIBLE FIXED ASSETS

COST	
At 1 April 2024	
Additions	
At 31 March 2025	
DEPRECIATION	
At 1 April 2024	
Charge for year	
At 31 March 2025	
NET BOOK VALUE	
At 31 March 2025	
At 31 March 2024	

7.12 HERITAGE ASSETS

MARKET VALUE	
At 1 April 2024 and 31 March 2025	
NET BOOK VALUE	
At 31 March 2025	
At 31 March 2024	

If the Land had not been revalued it would cost totally £20,523. This is broken down the value of land donated. There has been

Heritage assets consist of land at Portwa

7.13 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	20,432	14,333
VAT	-	12,438
Prepayments	27,822	14,953
Accrued income	13,382	43,382
	<u>61,636</u>	<u>85,106</u>

7.14 CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
Listed investments	58,421	58,697

7.15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	59,059	326,654
Social security and other taxes	2,935	16,063
Other creditors	8,542	6,268
Accrued expenses	23,733	18,829
	<u>94,269</u>	<u>367,814</u>

Deferred income

Deferred income at 1st April
Released from previous years
Income deferred in the year

Deferred income at 31st March

	2025	2024
	£	£
	-	-
	-	-
	8,367	-
	<u>8,367</u>	<u>-</u>

7.17 ANALYSIS OF NET ASSETS

Fixed assets
Current assets
Current liabilities

7.18 MOVEMENT IN FUNDS

Unrestricted funds

General fund
Designated Fund
Revaluation Reserve

Restricted funds

Other awards
South Staffordshire Water
Stourton Castle Bypass
Purple Horizons
Natural Rivers and Green Corridors Phase
Seth Somers Donation
Wild Walsall
Ford for the Future

TOTAL FUNDS

7.18 MOVEMENT IN FUNDS - continued

7.18 MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

Comparatives for movement in funds

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	592,964	(825,649)	(276)	(232,961)
Designated Fund	90,000	(17,744)	-	72,256
	<u>682,964</u>	<u>(843,393)</u>	<u>(276)</u>	<u>(160,705)</u>
Restricted funds				
Other awards	23,177	(23,177)	-	-
South Staffordshire Water	-	(9,227)	-	(9,227)
Reaching Communities	2,399	(2,399)	-	-
Network for Nature M5 Clean Rivers	8,656	(8,656)	-	-
Stourton Castle Bypass	8,000	(169,975)	-	(161,975)
Purple Horizons	46,410	(49,859)	-	(3,449)
Natural Rivers and Green Corridors Phase 2	120,000	(121,457)	-	(1,457)
Seth Somers Donation	-	(5,000)	-	(5,000)
Youth Action	44,839	(44,839)	-	-
Wild Walsall	121,598	(61,773)	-	59,825
Ford for the Future	10,000	-	-	10,000
WMCA Community Fund	111,195	(111,195)	-	-
	<u>496,274</u>	<u>(607,557)</u>	<u>-</u>	<u>(111,283)</u>
TOTAL FUNDS	<u>1,179,238</u>	<u>(1,450,950)</u>	<u>(276)</u>	<u>(271,988)</u>

7.18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	615,852	(725,894)	13,687	(96,355)
Designated Fund	49,340	(109,432)	-	(60,092)
	665,192	(835,326)	13,687	(156,447)
Restricted funds				
Natural Rivers & Green Corridors	10,572	(10,572)	-	-
Other awards	45,357	(45,030)	-	327
Reaching Communities	37,573	(37,573)	-	-
Green Recovery Challenge Fund	13,500	(13,500)	-	-
Network for Nature M5 Clean Rivers	56,532	(94,372)	-	(37,840)
Stourton Castle Bypass	220,000	(290,134)	-	(70,134)
Purple Horizons	37,000	(33,551)	-	3,449
Team Wilder	21,519	(21,519)	-	-
Moseley Bog Fundraiser	-	(2,565)	-	(2,565)
WMCA LYRS	74,993	(99,991)	-	(24,998)
Natural Rivers and Green Corridors Phase 2	99,970	(28,705)	-	71,265
Seth Somers Donation	5,000	-	-	5,000
	622,016	(677,512)	-	(55,496)
TOTAL FUNDS	1,287,208	(1,512,838)	13,687	(211,943)

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

The designated fund of £180,756 (2024: £nil) relates to the balance of funds received in the accounts for the year to 31 March 2025 remaining unspent designated by the Trustees for use on our commitments post year end.

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

The restricted fund represents monies receivable for projects which can only be spent on their respective activities as imposed by

Wild Walsall

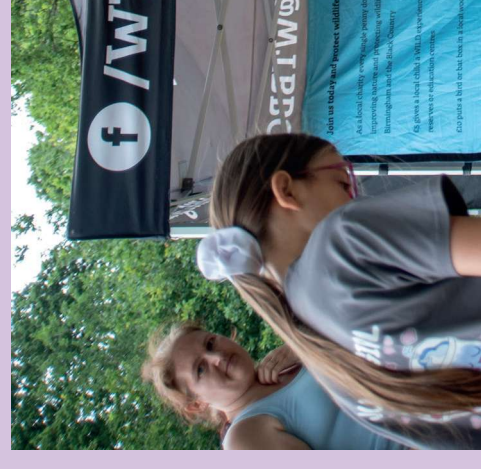
This is funding received from the National Lottery for us to deliver habitat improvement works across 54 hectares of land in Walsall, with a priority on restoring and establishing heathland but including works to river corridors, woodlands and grasslands.

Stourton River bypass

This is grants to assist with conservation and restoration activity on the river Stour, the majority of the work was completed earlier in 2024 with a small amount of work being carried into the 25-26 year end.

Ford for the future

Environment agency funding to seek to improve the Ford Brook, the primary watercourse in Walsall borough and which flows through (and under) the town centre.



8 Detailed statement of Financial Activities

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	412,629	317,365
Legacies	-	178
Charitable activities	412,629	317,543
Conservation & Wildlife	715,934	928,762
Other income	50,675	40,903
Exceptional items	1,179,238	1,287,208
Total incoming resources	<u>1,648,466</u>	<u>2,574,806</u>
EXPENDITURE		
Raising donations and legacies		
Raising voluntary income costs	24,880	28,049
Charitable activities		
Wages	717,351	709,300
Social security	67,883	51,435
Pensions	46,227	45,907
Other operating leases	4,400	3,505
Sundries	423,885	486,160
Freehold property	22,220	21,997
Fixtures and fittings	5,523	4,333
	<u>1,287,489</u>	<u>1,322,637</u>
Support costs management		
Sundries	94,930	115,945

9 Thank you We couldn't

Our work for nature's recovery is made possible by the support of our members, donors, volunteers and supporters. Thank you for all your support.

Schools

Eden Girls Leadership Academy
 Starbank School Starbank Road site
 Starbank School Hob Moor Road site
 Starbank School Blerton Road site
 St. Bernadette's Catholic Primary School
 St. Benedict's Primary School
 Marlborough Primary School
 Waverley Primary School
 Bordesley Green Primary School
 Rookery Primary School
 James Watt Primary School
 Yorkmead Primary School
 Rivers Primary Academy
 Oakham Primary School
 Sandwell College

Active Donation Box Venues

PowisVets, Stourbridge
 West Park Tea Rooms, Wolverhampton
 Bantock Park Coffee Shop, Wolverhampton
 Wisteria Hair Salon, Dudley
 The Greenery, Kings Norton
 Cake Box, Kings Heath
 The Kitchen Garden, Kings Heath
 The Patrick Kavanagh, Moseley
 Kings Heath Pet Centre, Kings Heath
 The Hop and Scotch, Kings Heath
 Central Co-op Food - Quinton
 Connaught Vets, Kingswinford
 Eco-Maniax, Stourbridge



**Birmingham &
Black Country
Wildlife Trust**

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Registered Company No: 01650938 (England and Wales)
Registered Address: 42 Norman Street, Birmingham, B18 7EP

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