



Yorkshire
Wildlife Trust

Annual Report and consolidated accounts

Year ended 31 March 2022



ywt.org.uk

Yorkshire Wildlife Trust is registered in England no. 409650 and is a registered charity no. 210807. Registered Office: 1 St George's Place, York, YO24 1GN

Cover Image: Bittern by Piotr Krzeslak

Directors and Trustees

Trustees serving during the year are:

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Joanna Webb
Joanna Royle
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Directors of Yorkshire Wildlife Services Limited

Darren Tiffney
Christine Packer

Reference and administrative details

Yorkshire Wildlife Trust

Charity number 210807
Company number 409650

Yorkshire Wildlife Services Limited

Company number 9922108

Principal office

1 St. George's Place, York, YO24 1GN

Legal Advisors

Harland & Co, 18 St Saviourgate, York, YO1 8NS

Auditors

Saffery Champness LLP, Chartered Accountants and Registered Auditors, Mitre House, North Park Road Harrogate, HG1 5RX

Bankers

Barclays Bank plc, 1 Parliament Street, York, YO1 8SE

Patrons

The Earl Peel
Paul Sykes
Stephen Martin

Chief Executive Officer

Rachael Bice

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Director of Fundraising and Engagement

Amanda Spivack

Director of Policy and Partnerships

Danny Heptinstall

The Trustees of Yorkshire Wildlife Trust are pleased to present their Annual Report and the Consolidated Audited Accounts for the year to 31st March 2022.



OUR VISION

Yorkshire Wildlife Trust works for a Yorkshire rich in wildlife, for the benefit of everyone, with more wildlife, more wild places and more people having a strong connection to nature.

We aim to reverse the decline in Yorkshire's wildlife on land and sea and inspire others to work with us to achieve this goal.

CHARITABLE OBJECTS

The objects for which the Trust is established are:

- For the benefit of the public, to advance, promote and further the conservation, maintenance and protection of: wildlife and its habitats; places of natural beauty; places of zoological, botanical, geographical, archaeological or scientific interest; features of landscape with geological, physiographical, or amenity value in particular, but not exclusively, in ways that further biodiversity.
- To advance the education of the public in: the principles and practice of sustainable development; and the principles and practice of biodiversity conservation.
- To promote research in all branches of nature study and to publish the useful results thereof.

The Trustees also confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

The annual report and the consolidated audited accounts are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The Trustees, who are also directors of the charity for the purposes of the Companies Act, have adopted the provisions of 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 (FRS102) (Effective 1 January 2015).

Yorkshire Wildlife Trust ("YWT") is a Charity registered with the Charity Commission in England and Wales and a company limited by guarantee governed by its Articles of Association. The financial statements comply with the Charities Act 2011 and the Companies Act 2006.

A message from our Chair of Trustees



Dear Members,
Welcome to our annual report for 2021/22, a transitional year where we weren't completely on the other side of the pandemic but certainly societally, we were making progress and the sense of freedom was returning. This was reflected by the numbers of visitors we welcomed on our nature reserves and met at our events.

This year the Trust's staff and volunteer teams have worked incredibly hard to get all our work programmes on track and make positive progress. I am very proud of what we have achieved across our substantial region and, with expertise and dedication, caught up on work outstanding from last year. We have consolidated the learning from the experience of the pandemic into new ways of working.

We remain focussed on the urgent need to help our wild places and species be resilient and part of the solution to the climate and biodiversity emergencies, as well as react to and address the issues of pollution and invasive species we see across our region.

We have some wonderful flagship programmes for peatland restoration, new approaches to upland

land management and for our wonderful marine environment. We also have a myriad of wildlife gems across our reserves. The large ones are well known whereas the small ones, which sometimes take more effort to find, are precious havens for the species we want to see repopulate our varied landscapes again.

I am positive about the work we are doing and by its continuation and extension we will make a difference for Yorkshire's wildlife. However, I am also realistic that the future for us is uncertain because the future for our wildlife and ecosystems remains worryingly uncertain.

The progress we hoped had been made by the passing of the Environment Act in November, now seems increasingly fragile as political attention is drawn elsewhere. Therefore, our part of the federation of The Wildlife Trusts is very important to ensure our collective voice is heard nationally and we work together to influence others to speak up for Yorkshire's wildlife too.

Jo Webb
Chair of Trustees



Introduction

These are our highlights from our 75th year, which was thankfully more predictable, but not without its challenges. We are working to our new strategic framework, introduced last year and reflected in this report. Our mission remains focused on *making Yorkshire wilder together*.

We continue to expand our programmes of work and the reach we have. We are ambitious for our cause and committed to evidence informed action, which enables others to take action too.

We are embracing the challenges of external and internal change, learning and adapting the way we work, showing that we are an evolving strong, resilient team. Together we will make an enduring organisation dedicated to Yorkshire's wildlife.



Wilder Yorkshire Ambitions

Our ambition for a Wilder Yorkshire through the pursuit of nature's recovery has taken an important step forward this year through the establishment of our Nature Recovery Committee. A combination of Trustees and expert external members are offering insight and expertise to help ensure that we focus on the most impactful work for wildlife.



In the last year we have made good progress on the analysis and coordination of the data for a State of Yorkshire's Nature report which will be published in 2022/23, working with colleagues at the Yorkshire Naturalist Union, British Trust for Ornithology, Botanical Society of Britain and Ireland, Butterfly Conservation and Rotherham Experimental Station. We have been amassing and analysing the data needed to draw conclusions on the state of our habitats and species in Yorkshire. This will inform and focus our work as we look ahead to 2030 when we want to see at least 30% of our land and sea positively managed for wildlife. Our ambition is to engage with more partners on this important work and we look forward to reporting on the extension of this work in coming years.

This work has been supported by the generous gift to the Trust from the Joyce Mary Mountain Will Trust. We are very grateful for the capacity this has created to advance the work, and we are excited about sharing more with Members and supporters soon.

As an important member of The Wildlife Trusts federation, we have been involved in the development of the federation strategy this year, which will guide the work for all Trusts. The document is complementary and enhances our strategy, as we continue to pursue our strategic objectives for Yorkshire and contribute to the wider federation.

Restore and grow wild places

Our reserves

We have a wonderful collection of wild places in our portfolio of reserves. This year we have worked on a variety of improvements which benefit wildlife and people.

Over winter at Potteric Carr, the reserve team reduced the amount of reedbed and remodelled the islands on Piper Marsh. They cleared the area of vegetation, and created conditions for wading birds including curlew and lapwing, oystercatchers and a variety of ducks. This work had some incredible results, which will be shared in next year's report!

Low Carr near Pickering is an important base for our grazing team, and has been managed traditionally for grazing. This is an exciting site as it offers an unconstrained opportunity to transform a farmed landscape into one which enables wildlife to flourish alongside grazing animals. Thanks to the expertise of our team, areas for wildlife enhancement have been identified and we have created a series of water features (woodland, ponds and scrapes) across the site, bordered by Costa Beck. So far, we have seen curlews in the spring, indicating the positive early impact of these new features. This work was achieved with financial support from Yorkshire Water's Biodiversity Enhancement Fund and Natural England.

We have also been pleased to secure stewardship funding from Natural England for the land at Stirley, in Huddersfield, to enhance the landscape for wildlife and people. We will plant trees, create hedgerows, change the grazing regime and make space for water on the site to catalyse nature's recovery in an iconic landscape below Castle Hill.

Thanks to our generous supporters at North Cave Wetlands, a barn for a new tool store was constructed to make work on the reserve easier and more efficient.



The team now have more time to support the rare and beautiful birds that live on the reserve, including avocets, little ringed plover, and the elusive Cetti's warblers. The reserve is a wildlife haven hosting a newly established breeding pair of marsh harrier, bearded tits, and a displaying (but not yet breeding) bittern. It is home to nationally significant numbers of black-headed gull, estimated to be 2% of national population of this amber listed species. We continue our positive working relationship with Breedon Group plc, which enables the reserve team to ensure that the next sections of land to be restored after the quarrying will be designed optimally for wildlife.

Innovation in nature conservation is always exciting. Other Wildlife Trusts have used 'No Fence' collars for grazing cattle to help manage stock in areas which are hard to manage due to fencing costs or practicalities. We were interested to see if the technology could help in our own work. Our first trial site was at Wheldrake Ings, where the collars made a difference to when and where the cattle could graze, and the plant communities important to the functioning of the site could be managed more carefully. This trial was successful and subsequently, thanks to the generous donations to our Amazing Grazing appeal, we have been able to extend the use of the collars to the Highland cows at Spurn.

Sadly another incident of significant and illegal fly tipping at Brockdale nature reserve presented a challenge, but thanks to generous support from local waste disposal companies Adams & Sons, and Acumen Waste Services Ltd, the waste was removed from the site. A new car parking height restriction barrier has now been installed which should help to prevent similar illegal events in the future; thanks to Project Fabrications for helping to provide an affordable solution.

Finally, proving persistence really does pay off, Dearne Valley Wetlands was designated a Site of Special Scientific Interest (SSSI) by Natural England, giving this special site and its wildlife vital protection for years to come. It follows over twenty years of work and was designated primarily for the nationally important breeding and wintering birds that use the wet grasslands, wetlands, open water and scrub habitats. In comparison to 20-30 years ago when the valley was a significantly degraded, industrial landscape, you can see just how far we have come. Many would have considered this valley beyond repair, but the dedication and hard work of conservation groups have ensured its restoration to an exemplary space for wildlife. This truly gives us hope and shows nature can recover when given the right support.

Our flagships

Yorkshire's precious peatlands

Practical restoration work has resulted in 3,976 hectares of peat restored this year, preventing more damaging carbon emissions and recreating the valuable peatland habitats in our uplands.

In total c40,000 hectares or 400 km² of Yorkshire's blanket bog has been restored (equivalent to 1.5 times the size of the City of York). Since our work began in 2008 nearly 42% of Yorkshire's degraded blanket bog has been restored. We had a staggering run of successful funding bids, with a huge £8 million secured for more peatland restoration over the next three to four years to deliver the ambitions of the Great North Bog Partnership. We have grown the staff team

as there is so much important work to do. We have begun working on plans to establish the potential for lowland peat restoration in Yorkshire with an additional successful funding bid for the Humberhead Levels.

The Great North Bog Partnership has developed into a functioning coalition, with regular meetings of a Board and operations group. The delivery partnerships have begun to collaborate further on public and private funding opportunities, influencing and engagement work. Over the last year, the Great North Bog initiative has received a significant boost in capacity through support from the Esmeé Fairbairn Foundation for areas of work that are otherwise difficult to obtain funding for.



Marine Programme

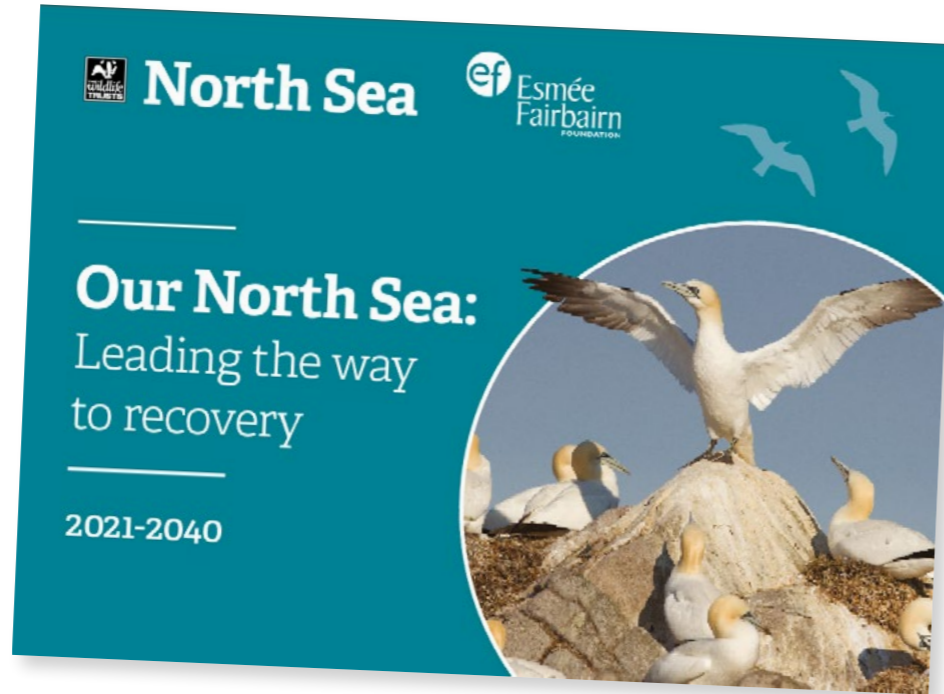
This year we published ‘Our North Sea: Leading the way to recovery,’ a joint strategy for all Wildlife Trusts bordering the North Sea. This is an important document, created in partnership with support of the Esmée Fairbairn Foundation, and facilitated by our marine advocacy team. It enables us to set out the challenges and opportunities for this remarkable marine environment, and how to ensure the wildlife that lives there has a sustainable future.

We work in partnership with Sea Watch Foundation – a national charity dedicated to cetacean research and conservation – to develop a network of land-based surveyors. In this way we hope to understand more about the biodiversity, abundance and distribution of the North Sea’s cetaceans. The network has grown considerably since 2019, from a handful of observers in Yorkshire to a network that now stretches from Lincolnshire to the Tyne.

We work with Tees Valley, Durham, and Lincolnshire Wildlife Trusts to offer training and manage groups of volunteers to undertake these surveys. We hope this data will help us to better understand cetaceans using the coastal zone and advocate for management measures where appropriate. In the past year, 165 volunteers were trained to conduct 1,411 cetacean surveys, resulting in 1,763 whales, dolphins and porpoises being recorded.

Over the last three years we received funding from the Endangered Landscapes Programme, supported by the Arcadia Fund to identify the capacity for biodiversity enhancements around the Humber Estuary. This includes the potential for seascape scale restoration on both the north and south banks of the Humber. The project drew on the expertise of many partners working in the area to highlight where changes in management or landscape function could benefit wildlife should opportunities arise. These opportunities will be explored in more depth as willing partnerships emerge.

Study of the Humber Estuary’s history, revealed the extent of the loss of seagrass in the outer estuary, and the great potential for it to be re-established. Work by the marine team – with support from the Government’s Green Recovery Challenge Fund, in partnership with Sea Grown, and approved by Natural England – established innovative methods for seagrass propagation and planting.



In September, around 30,000 seagrass seeds were sustainably and carefully collected and planted across nine acres of the Humber Estuary. A staggering 70% of the seeds successfully germinated into adult plants, sufficient for a permanent new seagrass meadow to inhabit a 0.5 acre of previously bare mudflat.

With expert care and nurture, we can restore Yorkshire’s mighty seagrass meadows to their former glory – a vast, green underwater forest where juvenile fish and feeding birds can find refuge. It is also an incredible natural carbon solution as seagrass absorbs 10% of global ocean carbon every year.

The success of this collaboration and innovation has resulted in the development of a relationship with Ørsted. The world’s largest offshore wind farm company are committed to proactively supporting nature around their areas of operation. With the company’s financial support in 21/22, we began working at trial scale to extend the area for seagrass re-establishment. We also continued with the husbandry and reintroduction of 100,000 juvenile oysters as part of our long-term programme of biodiversity enhancement in the Humber. While documenting the healthy growth of these juvenile oysters, the team found spat forming on adult oyster shells – evidence of successful spawning events and a huge step towards repopulating the vast oyster reef that once filled the mouth of the Humber.

Wild Ingleborough

In the last year the emerging Wild Ingleborough Partnership has gained ground, literally as well as metaphorically. Together with our five partners, WWF-UK, The Woodland Trust, Natural England, University of Leeds and United Bank of Carbon, we are working to build the foundations of the long-term programme we hope to deliver in the area.

Our team were involved in the first phases of the restoration work, transforming the landscape by planting 67,000 trees, securing 980m of boundaries and clocking more than 4,000 volunteer hours. Our partners have worked in local communities to share the aims of the project and co-create opportunities for local engagement.

We have acquired and begun to restore new land holdings in the area in partnership with Natural England, the United Bank of Carbon and the Quadrature Climate Foundation. We secured £600,000 of further funding from Aviva via WWF-UK for the next phase of restoration activities.

We are incredibly excited by the potential to re-establish a natural treeline at Ingleborough, and to ensure this new habitat encourages diverse bird, butterfly and insect populations. We also hope to host rare and re-establishing iconic species such as the short-eared owl, hen harrier and red squirrel. We aim to restore the landscape to a rich patchwork of woodland, grassland and blanket bog, which will help to tackle the ecological and climate crisis.

We also acknowledge and respect the different and mixed views about land use and landscape change in the uplands. We are working with our partners to engage with a range of community perspectives, expressed by individuals and groups, to ensure that while we seek to be pioneering, we are sensitive to the impact of change on local communities.



Creating Great Experiences

Volunteering

We celebrated our 75th anniversary with our volunteers at a virtual Annual Volunteers' Conference and focused upon the impressive collective achievements of our volunteers over the Trust's history.

The Trust was founded on the passion and power of volunteers, whose involvement continues to be the Trust's greatest collective force for nature. In 21/22, 817 people volunteered with us, giving nearly 40,000 hours of their time to help wildlife in a myriad of ways. We are pleased that 96% of our volunteers feel healthier because of the volunteering efforts and 93% would recommend volunteering with us. One of our volunteers has been supporting the Trust for 45 years – a lifetime's work for wildlife, for which we are incredibly grateful.

The impact of our volunteers' effort is tangible, and often has immediate benefits. One great example has been our Waves of Waste beach cleans, which take place all along our coast to tackle the waste washed up on Yorkshire's shoreline. It's estimated that within the North Sea alone, approximately 20,000 tonnes of waste is dumped annually – the equivalent weight of 20 blue whales! This year, our staff and volunteers have managed to achieve:

-  **121 beach cleans (including surveys)**
-  **188 hours has been spent cleaning our coast (mostly by our incredible volunteers)**
-  **17 miles surveyed**
-  **56 miles of coastline have been cleaned**
-  **796 people have helped us clean our beaches**
-  **186 bags of litter have been removed from our coastline**

Visitor Experience & Events

Sharing our work with others is hugely motivating. We are fortunate to have a variety of ways for people to have positive experiences with nature, and reach others beyond our own facilities.

We have made significant investments at Spurn and Potteric Carr to improve our visitor infrastructure. We increased innovative and inspiring signage to guide visitors around the reserves, bringing to life sights and spectacles throughout the year. We refreshed and enhanced interpretation in the Spurn Discovery Centre to improve understanding of the history of the amazing peninsula. Our first Wild Winter Wonderland at Potteric Carr was a success, enjoyed by over 1,800 visitors, and provided insight for future similar events.

From Spurn Safaris to Forest Tots, and guided walks to needle felting, our teams have helped others to engage with wildlife in familiar and unusual ways.

Ripon City Wetlands, our newest nature reserve is emerging from the footprint of a working quarry. Opened to the public in 2019 it is home to bitterns, avocets, little ringed plovers, kingfishers and otters among the reedbeds and in the water. We were thrilled to receive a Good Access Scheme award from the Open Country. Responding to feedback that the gravel car park and gates made it challenging for visitors with limited mobility to access the reserve, we resurfaced trails, installed new gates, an accessible shelter and created a disabled parking bay in the centre of the reserve. We're so grateful to everyone who advised us and we've gained useful knowledge for future work.



Thanks to support from BiffaAward for our 'Wilder Lives at Adel Dam' project, we have planned and begun to improve the visitor facilities with a new hide, welcome area, trails and interpretation. Work will be completed in 22/23.

Re-opening the Living Seas Centre following the pandemic has been a challenge due to resources but we are pleased that school visits and our events programme have restarted. We are working on a configuration of marine and coastal activities at the centre for 22/23, which will provide a positive way forward to make the most of the facility and opportunities for engagement at Flamborough.

We were delighted to host the Yorkshire Puffin Festival again in May, online after a year's absence and with thanks to funding from the Business Improvement District (BID) and Bourne Leisure for making this year's event possible. Support from our partners and businesses in the area was positive, and we welcomed fantastic digital engagement with visitors over the weekend. Our characterful seabirds also provided an opportunity to tell marine themed stories. Two of our young supporters, Sophie and Theo, were so inspired by our Puffin Protector Pack, they wrote to their MP, started a Puffin Club at their school and featured on Look North!

The 'Wild Eye' project is an exciting collaboration between the Trust and arts-science charity Invisible Dust, which received its first phase of funding this year



from Scarborough Borough Council, as part of the Towns Deal Fund. The project engaged with Scarborough and Whitby residents and visitors on the challenges and threats climate change poses to Yorkshire's wildlife by using the creative reach of highly accomplished artists. The project culminated in a series of locally designed, nature-inspired benches in Whitby, and an eye-catching sculpture by internationally renowned artist, Ryan Gander, situated on the headland at Scarborough Castle.

Our engagement activities and events are supported by the players of the People's Postcode Lottery, whose support means we can continue to provide accessible and informative opportunities for a diverse community to engage with Yorkshire's wildlife.

Partner for a Wilder Yorkshire

Nature's recovery is dependent on partnership. Ecosystems and species don't recognise organisational ownership or political boundaries. It is unlikely that one person or organisation can maintain all the knowledge, skills and experience needed to carefully steward our habitats and species back to abundance and health. Our work must therefore be as much about what and how the Trust works with others, as what we deliver alone.

Partnership working is rewarding, impactful and produces symbiotic results, however it can be time consuming, challenging and requires compromise. It also requires all partners to understand what unique contribution they can make. Our team are increasingly accomplished at working with others for wildlife, and we will continue this approach in future years.

Our partners are many and varied, including organisations as well as dedicated, and passionate individuals.

We work with universities including the University of Hull for our marine programme, the University of Leeds for work including the Yorkshire and Humber Climate Commission, natural flood management and peat programmes. We also work with Manchester University on the science to accelerate peatland restoration.

We are delighted that members of the Yorkshire Naturalists' Union have been visiting our reserves to survey a range of species. This collaboration is particularly important because of the expertise, experience and detailed knowledge YNU members have about these places. Their insights will help us to ensure our portfolio of reserves are playing their part in nature's recovery across Yorkshire. Combining the knowledge of the YNU members with the passion and expertise of our staff and volunteers, helps us provide suitable conditions for species and habitats to thrive. We want to build on this re-strengthening relationship and look forward to seeing results.

There is an amazing network of partnerships across Yorkshire who work to support wildlife and our ecosystems:

- As a part of the Environment Agency and Leeds City Council's- Leeds Flood Alleviation Scheme, we facilitated the second round of the 'NatureBid' for the Upper Aire Valley. This is a reverse auction where farmers bid to provide new hedgerows, soil aeration, tree planting, livestock fencing and drinking points.



- Yorkshire Invasive Species Forum is hosted by the Trust, with a small staff team in place to carry out the management of invasive species, funded by Yorkshire Water and the Environment Agency. Drawing together expertise and data through the Invasive Non-Native Species (INNS) mapper, the partnership is an important hub for expertise covering existing and future invasive species management.

- On the Humber, we are represented at the Humber 100 Forum to consider the long-term future of life on and around the estuary. We are engaged with a series of partners considering managed realignment at Skeffling.

- The Humberhead Levels partnership continues with successful funding applications across the reach of the group's three counties. Yorkshire discovery funding from the Defra Nature for Climate fund is enabling surveys on lowland peat stocks and condition to help plan future restoration works. Close working between YWT and Doncaster Council on the partnership's work is bringing a refreshed level of ambition and support to the partnership.

- YWT continues to engage with all Local Nature Partnerships (LNP) in the region, contributing and sharing the experience. This year, the partnerships have been considering how new funding sources and approaches to managing wildlife alongside activities such as farming and new development will be undertaken through the Environmental Land Management Schemes and Biodiversity Net Gain. The role for LNPs are going to be particularly important as the Local Nature Recovery Strategies are developed. Conversations this year have focussed on the preparation for when Local Authorities begin this process, and making and sharing best use of combined knowledge.



- Our position on the Executive Board of the Yorkshire Marine Nature Partnership enables us to foster stronger working relationships with both statutory agencies and other environmental organisations. This helps to enable pragmatic and collaborative solutions to county-wide marine issues. Established in 2021, the YMNP's main focus for the next five years will include advocating for improved management of MPAs; more consistency in the implementation of relevant regional environmental policies; and greater engagement from business and industry in the long-term management of our marine environment.

- Derwent Catchment Partnership has recorded an impressive year of engagement and action on the ground. 60 land-owners are engaged, including via social media, five hectares of flood plain has been reconnected with the river, 1km of riparian fence was installed and 52km of rivers in the catchment were improved. A great achievement in a very valuable catchment for wildlife, running from the North York Moors into the Vale of Pickering and Vale of York.

We are pleased to report this collection of collaborative work. We are acutely aware our primary partner in future must be Nature, led by the life cycles and forces in which we live. When fully embraced, this will evolve and support the way we work.



Society must operate consciously as a species embedded within Nature; everything we rely upon and do is affected by and is contributing to Nature's cycles. If we can place ourselves as observers and studiers of natural systems as they adapt to climate change and other pressures, our work will be informed and led by the wisdom and evidence from Nature. This will make our work more effective and sustainable.

Create a Wilder Future

Nature Positive Decisions

All Trust staff and every supporter community contributes to ensuring Yorkshire is making 'nature positive' decisions so that the needs of wildlife and our natural systems are properly accounted for in decision making processes across Yorkshire. All the work we do demonstrates why caring for wildlife is essential.

The planning application at Brockdale is an excellent example of where the Trust can make a difference, closely working with the local community to improve outcomes for wildlife. Despite the application being approved, the decision to extend the quarry next door to the reserve was re-examined. Due to the case we were able to make about the sensitivity of the nature reserve, we have secured a considerable number of safeguards in the way the Quarry will operate. This will help significantly to mitigate the risk to the nature reserve.

Ideally in future, we will locate new developments more carefully and look for how, as places evolve, they can retrofit more natural functions and havens for wildlife. To achieve this requires subtle as well as substantial shifts in the way our system works. Our team are continuing to work with Local Planning Authorities across Yorkshire to influence their strategic plans as well as endeavouring to influence better outcomes for wildlife on specific applications. This year we received 656 consultations from planning authorities. Of those we objected to 19, provided comments on 194 and checked the details of a further 163. The others were discounted based on initial screening.

Our work with the Yorkshire and Humber Climate Commission will ensure the needs of wildlife are considered alongside those of people as we mitigate, build resilience and adapt to climate change. Equally Nature North, a collaboration across the northern region of NGOs, public bodies and funders, is making progress on the case for significant investment opportunities across our region and beyond.

We continue to participate in the Yorkshire Land Anchor Network facilitated by Yorkshire Water, which is helping to join up conversations between landowners, farmers, local authorities and environmental organisations. We welcome opportunities to explore common interests and examine carefully and better understand different perspectives. This group is sharing insight, experience and solutions to the common challenges faced by the land management community.



Extending our reach

We are diversifying our audiences and considering how each generation across society can reconnect with wild places, wildlife and natural systems.

2021/22 was the second year of the Nature Friendly Schools project, a part of the national Children and Nature programme, facilitated by Natural England and funded by the Department for Education and DEFRA. Our team engaged with 7,675 people in 44 schools, training teachers and 'greening' a number of school grounds. The Yorkshire team delivered a significant proportion of the overall national programme – a credit to the staff who worked so hard on the project.

School visits also restarted at the Living Seas Centre, Stirley, Spurn and Potteric Carr and we helped over 2,770 pupils and their teachers to explore and learn about our natural world across 42 separate education sessions. Our wider events programme has been revamped to offer a unique range of experiences for adults and families and foster intergenerational engagement with nature.

Our second Great Yorkshire Creature Count weekend of wildlife took places during The Wildlife Trusts' 30 Days Wild challenge. This is a significant and important initiative to engage people with the nature on their doorstep and show why biological recording is interesting, easy and vital. This year more than 4,000 people took part in the Count and reported nearly 15,000 of Yorkshire's creatures. Designed to help people see and identify common species, the results showed blackbirds, woodpigeon and house sparrows were the top three most-recorded species, birds predominated

with robin (5th), starling (7th), blue tit (8th) and dunnock (10th) joining them in the top ten. Garden snail (4th), buff-tailed bumblebee (6th) and honeybee (9th) represented the invertebrates among the most-recorded creatures.

Thanks to funding from National Lottery Heritage Fund, for 'Nextdoor Nature' we have taken an important step this year to form Yorkshire's #TeamWilder. This will enable us to align with The Wildlife Trusts' movement and focus more of our work on, not just inspiring, but empowering others to speak up and take action for their local wildlife and wild places.

Through #TeamWilder, we will better empower those we work with, and crucially drive the focus and build capacity to reach new audiences and communities by making our work more accessible and inclusive. We have begun a review to understand how we can better play our part in giving everyone wilder lives across Yorkshire and secure a better future for our wildlife in the process.

Innovation and catalysing action

Some of our teams are working in extreme conditions; the uplands, river systems and at sea and in intertidal areas. The conditions they endure and the labour-intensive nature of traditional approaches to restoration work has led them to seek new ways of achieving their goals. By working in close knit, multi-skilled teams,

they are creating new approaches creating innovative technical and digital solutions to challenges.

The peat team continue to develop BogBase – a unique database for mapping and designing our peatland restoration works. Our marine team have refined the approaches to oyster reintroduction and sea grass propagation, as well engaging with blue carbon mapping and the potential electrification of the inshore fishing fleet.

Our invasive species team have been experimenting with techniques to re-establish healthy plant communities at High Royd following the removal of invasive species. This will enable them to test different methods to see which are most effective.

Earlier this year we reviewed and refreshed our event booking system to make it easier to track, book and pay online. We revamped our volunteer-led talks offer, making it easier for community groups to request and book a speaker on a wide range of topics including '75 Years of Yorkshire Wildlife Trust,' 'Friendly Fungi' and the 'North Sea'.



Foster One Trust Culture

We must work effectively together as a staff team and in a wider network to ensure we make the most of the resources we have. This year we identified a programme of internal projects, to focus, enable and contain our organisational development activities. This included work by our Trustees to review our Governance, the establishment of enhanced programme and project management mechanisms and improved Individual Performance Plans. We will drive the delivery of our Strategy in pursuit of nature’s recovery.

We celebrated our 75th Anniversary at our Staff Conference, Volunteers Conference, Annual Members Day and AGM and in each edition of our Members’ magazine. We helped our staff meet up again through ‘reconnection days’ on our reserves, and we continued to use digital technology to bring teams together to share information and experiences through regular staff briefings and conference events. To enable more staff to work flexibly, we issued more IT equipment, prepared for our server replacement and introduced Microsoft Teams. We have developed principles for hybrid working to support the change in working patterns and the new ways of working.

We have made significant and important progress in upskilling and training the entire team in safeguarding, so that everyone understands our organisational and personal responsibilities.

We commissioned an external Health and Safety Audit to provide an objective assessment and action plan on the important work of keeping our team, volunteers and visitors safe and engaged. We have begun implementing the action plan which will continue into 22/23.

During this year we have, like many other organisations, seen increased staff turnover and the challenge of the impact of the pandemic on our staff team. This has created challenges of capacity and some activities we had hoped to progress have been delayed. We will need to continue attending to staff wellbeing and team cohesion as pressures remain on everyone from the ongoing covid infection rate, cost of living crisis and impact of political instability on the environmental agenda.



Financially Strong and Sustainable Trust

To ensure that the Trust has the resources it needs, we must keep focused on our financial management and fundraising. There have been pressures on our finances this year as land subsidy income from the Government continues to diminish and there have been increases in costs for resources and for staff. We have made investments in more IT equipment as noted above and we are noticing the costs of remaining compliant with different regulatory regimes and insurance for the Trust are also increasing too.

This year our finance team have worked hard to process an increasing number of transactions as we reach the turnover of more than £9m again and to bring in a new finance system. The new ‘Ipllicit’ system will help to provide the efficiency and capacity for the Trust as a larger organisation, now handling a larger and more complex volume of projects and funds.

Our financial outturn for 21/22 was a small deficit of £88k. While we had worked towards a breakeven outturn, we had predicted a deficit may occur as a likely ripple effect of the pandemic’s impact on work programme delivery last year, when a small surplus of £100k was posted.

Our fundraising activity continues to strengthen, and in March 2022 we appointed a Fundraising Manager who brings additional capacity and expertise alongside our existing team. Our fundraising and engagement campaign, Gives Seas a Chance, focused on our marine programme and included an appeal to our membership through our magazine and e-newsletters. Funds raised from the Appeal will directly support much needed additional capacity within the Marine Team, to undertake our restoration work, to undertake specialist research and advocate for better protection of the North Sea. It will also increase community engagement and outreach work to champion keystone species restoration across the Humber.

We were thrilled to be approached by **Whitby Gin** to launch an affinity with ‘Navy Strength’ gin; to have the continued support from **BioD** and secure sponsorship from **Jay-Be** for new interpretation at Flamborough Head nature reserve. The campaign raised £187,000; a phenomenal total, and we are incredibly grateful to everyone who donated. In an incredibly challenging year, we were pleased to have the continued support of our corporate members, funders and partners; **Castle Howard** Christmas Tree donations; the support from **GBRailfreight** at Potteric Carr nature reserve and the high participation levels in WildWorkDays from **Leeds University** and **Hitachi Capital** generated much needed funding.

We have been fortunate in recent years to receive funds in legacies, this year this has totalled £830,670 (with £400,000 accrued) for which we are very grateful. Gifts in Wills remain a critical funding source in enabling us to achieve significant steps forward to protect and restore wild places for wildlife and for future generations.

Lastly, but by no means least, to wrap up our performance this year, this is an insight into our progress on Carbon Emission Reductions in pursuit of our goal to become carbon neutral by 2030. We only have data available from 18/19 to 20/21 with the most recent data reports on the pandemic year. It indicates how changing working patterns reduced our carbon footprint considerably, by one third from our baseline shown in Table One.

Table One – Yorkshire Wildlife Trust Carbon Emissions

	2018/19	2019/20	2020/21
Total tonnes of CO2 equivalent	649.42	603.95	402.75

This illustrates the power of working remotely to bring down our carbon emissions. However, we recognise many of the positive features of our work were also lost in 21/22. We will be following closely the figures from this year, once available, to see what proportion of that reduction we have retained in the year where some of our pre-pandemic patterns returned.

Our analysis compares our usage across electricity and heating, transportation at work and our staff commutes and we made an allowance of the impacts of working at home. Our figures also consider emissions from our conservation grazing herd of livestock. We have been developing a Carbon Emissions Reduction Strategy and Action Plan within this year for adoption in 2022/23 and will be reporting on this in future years. We are grateful for the support provided from the Royal Society of Wildlife Trusts and the People’s Postcode Lottery around this work.

Principal risks and uncertainties

The Trustees regularly review the risks the charity face and where appropriate establish processes and procedures to mitigate those risks identified, including, where appropriate, putting in place insurance and setting aside financial reserves. The Trust's principal risks and uncertainties are summarised as follows;

- Significant challenges in recruiting and retaining staff due to wage inflation and the volatility in the UK jobs market.
- Systems breach/IT fraud/Cyber-crime; increased risk of data breaches, virus and malware attacks and sophisticated attempts at online financial crime
- Rising costs and inflationary pressures of energy, materials and supplier costs may lead to greater unrestricted contributions to projects and greater likelihood of increased core costs.
- Risk of UK Government policy to reinvigorate the economy, not accounting for wildlife and environmental factors, instead favouring commercially focussed activity including housing development and large infrastructure plans to the detriment of wildlife.
- Financial systems change, embedding the new system into the Trust's refined working practices and financial management.
- The managing of 108 sites across Yorkshire and the potential impact of major disasters and adverse events at these sites, many resulting from the effects of climate change, in particular incidents of flooding and fire.

- Greater public awareness of complex environmental issues challenges the Trust to have sufficient resource and capacity to react and respond in a timely manner.
- The occurrence of an event that threatens the reputational damage or integrity of the Trust.
- Sudden loss of key personnel or our head office communication and IT systems.
- Potential for overtrading with limited resource to deliver a large, diverse range of projects.
- Incomplete global trade deals provide uncertainty, logistical challenges and supply chain pressures affecting the Trust's ability to secure goods and services.

The Board of Trustees approved the Strategic Report contained within the Annual Report as required by The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013.

Financial Reserves Policy

The Trust's financial reserves policy is reviewed annually by the trustees. In setting the Trust's reserve policy, the trustees consider various financial metrics and data, cash flow movements and working capital requirements, anticipated risks, fixed assets equity availability and material future commitments. The Trust's key driver in setting its general unrestricted target is maintaining sufficient cash flow to allow it to continue to trade and to ensure it can fund the large number of projects for which grant funding is received in arrears, whilst at the same time not retaining large sums of money that could be put to use to support nature conservation in Yorkshire.

The Trust's target level of general unrestricted reserves was increased from £0.9m (2020/21) to £1m due to the expansion of the Trust's work, with a minimum of 80% set for budgeting below which we should not fall.

At 31 March 2022, the Trust had total reserves of £16.4m including unrestricted, restricted, designated funds and fixed asset reserves. Of this, our unrestricted funds (including fixed assets and designated funds) totalled £4m, down £0.18m on prior year, with general unrestricted funds down £0.09m to £1.28m (2021: £1.37m). The agreed budget for 22/23 forecasts a year end deficit of 0.28m, which would reduce the unrestricted funds to the Trust's target level of £1m.

General unrestricted funds represent available funds of the charity which trustees are free to use in accordance with the charitable objectives of the Trust. Funds used to purchase fixed assets, net of the Trust's long term mortgage liability, are set aside as designated funds as these assets are not generally available for day-to-day operations of the Trust. These comprise primarily nature reserves, which are held as part of the charitable objectives of the Trust and cannot be readily sold, and also Trust premises and equipment which are required for us to operate effectively. These assets may from time to time be used to raise funding if it is in the best interest of the Trust to do so.

Investment Policy

The Trust's Articles of Association enable it to invest monies not immediately needed for its purposes in such investments deemed appropriate, subject to such conditions as may be required by law. While trustees have delegated authority for the management of investments to a Finance and Risk Committee and to fund managers, they retain ultimate responsibility for all matters relating to and affecting the Trust's investments.

The investment policy objectives are:

- Investment objectivity and integrity
- Preservation of real value of the Trust's monetary assets
- Optimisation of capital growth and income generated from the Trust's monetary assets, with appropriate consideration and management of investment risk
- Invest in an ethical manner, consistent with the Trust's charitable status
- Flexibility and accessibility of invested funds

During the financial year, the trustees continued to hold all Yorkshire Wildlife Trust investments within stocks, shares or funds in those investments that are subject to screening of an ethical nature and to ensure that no investments are made which are knowingly contrary to the objects of the Trust. All Trust investments are currently held in either CCLA COIF Ethical Investment Fund or the Eden Tree Amity Global Equity Fund.

It was pleasing to build on the gains from the 20/21 financial year of 0.39m with gains in 21/22 of £0.21m. The Trustees will continue to monitor market performance and the suitability of its investment options.

Fundraising Disclosure

In accordance with the Charities Act 2011, as amended in 2016, the Trust endeavours to adhere to the [Code of Fundraising Practice](#) governed by the Fundraising Regulator, and all relevant guidance published by the Chartered Institute of Fundraising including [Treating donors fairly](#). The Director of Fundraising and Engagement coordinates our fundraising activity to ensure the highest standards of fundraising practice. We did not receive any complaints in relation to fundraising in the year.

Our commitment to supporters

Through our members' magazine, our website, events and activities and our other communications we will always tell you about how you are helping to make a difference for wildlife so you know how your money is being spent.

We strictly adhere to the Code of Fundraising Practice as defined by the Fundraising Regulator and follow all relevant guidance from the Chartered Institute of Fundraising. All fundraisers representing us receive training so as to understand the standards we expect when they are speaking to members of the public on our behalf, to ensure a positive experience. We will always take action if others acting on our behalf fail to meet our high standards and we will never sell your data to anyone else or share it without consent or having a legitimate reason to do so. *

Yorkshire Wildlife Trust has a procedure for handling complaints and we are committed to dealing with all complaints constructively, impartially and effectively. We will make every effort to ensure that all complaints receive a complete, accurate and timely response and no complaint is ever disregarded. If we cannot resolve a fundraising related complaint we will provide information about how to raise a complaint with the Fundraising Regulator.

in the year 21/22 we received a total of 4 complaints of which none were related to our fundraising activity.

Equality, Diversity and Inclusion

Yorkshire Wildlife Trust is committed to providing access and equality in its activities, across its nature reserves, as well as supporting equal opportunities and equal treatment for its staff, volunteers, members and

supporters regardless of sex, gender, race, religion or belief, age, marriage or civil partnership, pregnancy/ maternity, sexual orientation or disability. The Trust has a dedicated group tasked with developing the approach to equality, diversity and inclusion.

Governing document

Yorkshire Wildlife Trust is a charitable company limited by guarantee, governed by its Articles of Association. It is registered as a charity with the Charity Commission. The Articles of Association were updated at the 2012 AGM.

Structure, Governance and Management

The directors of the charitable company (the charity) are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees. The Trust currently has 12 trustees. The trustees serving during the year are listed at the beginning of this report. Rachael Bice was Chief Executive throughout the year.

The Directors consider the trustees, the Chief Executive Officer and the Senior Leadership Team together comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day to day basis. The pay of the Chief Executive and Senior Leadership Team is reviewed annually.

Trustee appointment, induction and training

Trustees are elected by the members of the Trust at the Annual General Meeting for an initial period of 4 years and are then eligible to seek re-election for a further 4 year period. Trustees may from time to time co-opt an eligible person to fill a temporary vacancy until the next Annual General Meeting when the co-opted trustees can subsequently stand for election.

New trustees undergo an induction to brief them on their legal obligations under charity and company law, the content of the Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the Trust. They are also invited to meet key employees and other trustees. New trustees attend an induction day, led by the Chief Executive and hold trustee feedback sessions each year with Chair of the Board of Trustees.

Organisation

The Board of Trustees administers the charity and meets at least five times a year. The Finance and Risk Committee comprises a minimum of three trustees and up to two other members of the Trust who can be appointed by the Board, and meets at least four times a year. The Chief Executive is appointed by the trustees to manage the day to day operations of the charity. The trustees actively engage with the Chief Executive Officer and Directors, working collectively in development of organisational strategy.

Supporters groups operate to encourage, coordinate and focus the active participation and contribution of volunteers to the Trust's projects and objectives at local level. Supporters groups are part of the Trust's volunteer structure, reporting through staff, and may be formed around a specific project, site or community, a group of sites or wider geographic area, according to the interests of group members.

The Trust is an active member of The Wildlife Trusts. This is a national partnership of 46 independent Wildlife Trusts and the Royal Society of Wildlife Trusts (RSWT) which operates throughout the UK. All the Wildlife Trusts contribute an annual levy to fund RSWT to provide advocacy and representation at a national level.

Trading Subsidiary

Yorkshire Wildlife Services Limited (YWSL), a company registered in England, is a wholly owned trading subsidiary of Yorkshire Wildlife Trust. YWSL commenced trading on 1 April 2016, with a view to generating funds on behalf of Yorkshire Wildlife Trust for the furtherance of its charitable objectives and ensuring continued compliance with UK tax legislation. Profits generated by YWSL are generally distributed to the charity using gift aid. Further information is included in Notes 15 and 24 of the accounts.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Yorkshire Wildlife Trust for the purposes of company law) are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company'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;
- at the time of approving the financial statements, the Trust has sufficient resources to continue to operate and there are no material uncertainties regarding the Trust's ability to continue as a going concern.

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

This statement is agreed by Yorkshire Wildlife Trust Board of Trustees



Joanna Webb, Chair
20th July 2022

*It is sometimes necessary for YWT to allow its carefully vetted suppliers to use supporter data to carry out work on our behalf, such as undertaking member satisfaction surveys or sending out mailings to our supporters. We may also sometimes have to share data in other circumstances, for example where there's a legal requirement to do so. Please see our privacy policy on the website.

Auditors Report

Opinion

We have audited the financial statements of (the parent charitable company) Yorkshire Wildlife Trust for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet and the cash flow statement, 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 group and the parent charitable company's state of affairs as at 31 March 2022 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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events

or conditions that, individually or collectively, may cast significant doubt on the group or the 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 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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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.

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' Annual Report which includes the Directors' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report including the Strategic Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 require 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 15, 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 the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance

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

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

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sector in which the group and parent charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006, and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and

regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditors-responsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the parent 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 parent 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 parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Sally Appleton (Senior Statutory Auditor)
for and on behalf of Saffery Champness LLP**

Mitre House, North Park Road, Harrogate, HG1 5RX

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Yorkshire Wildlife Trust would like to thank all its corporate partners who have supported the Trust throughout the year.

CORPORATE BENEFACTOR

Yorkshire Water / Kelda Group

GOLD

University of Leeds
Wykeland Limited
GB Railfreight
Jay-Be
Dr Reddy's Laboratories (EU) Ltd
Bio D
Slingsby
Vp plc
The Symphony Group PLC

SILVER

University of York
University of Bradford
Lightrock Power
TOG24

BRONZE

North Wolds Printers
Forest Holidays
Croda International Plc
W Clifford Watts Ltd
The Reed Boardall Group Ltd
Xiros Ltd
Friendship Estates Ltd
Evans Property Group
Double Two Ltd
Tennants Auctioneers Ltd
Peppers Marquees Ltd
Henry Boot
Inntravel Ltd
Consulo Financial Planning
Beal developments
Read Family Group
Syngenta Ltd
Harland & Co Solicitors
Far 'n' Beyond Ltd
Crafting4Good CIC
Sloemotion Distillery
Lubrizol

FUNDERS

People's Postcode Lottery
Esmée Fairbairn Foundation

Vote of Thanks for the year ended 31 March 2022 continued...

Yorkshire Wildlife Trust would like to thank all its partners, supporters, major donors and Wildlife Guardians for their help with its work, many of whom are listed below. We would like to also give thanks to players of People's Postcode Lottery and The National Lottery. Each year, People's Postcode Lottery support Yorkshire Wildlife Trust providing significant funding for our work. The National Lottery Heritage Fund and The National Lottery Community Fund continually support Yorkshire Wildlife Trust, providing significant funding for our work.

Aggregate Industries UK Ltd	Friends of Lower Derwent Valley	Nidderdale AONB	The Deep
Airedale International	Friends of Yorkshire Wildlife Trust	Norfolk Wildlife Trust	The Ichthus Charitable Trust
Anamika Memorial Trust	Frogmal Trust	North Lincolnshire Council	The Linden Charitable Trust
Andrew Bennett Wildlife Photography	Garfield Weston Foundation	North Pennines AONB Partnership	The Lower Ure Conservation Trust
Arco	GB Rail Freight	North York Moors National Park Authority	The National Lottery Community Fund
Ark Display Graphics	Give as You Live	North Yorkshire County Council	The National Lottery Heritage Fund
Artists for Painted Dogs	Harewood House Estate	Northern Electric PLC	The Players of the People's Postcode Lottery
Barclays plc	Harland and Co Solicitors	Northern Powergrid	The Woodland Trust
Barnsley Metropolitan Borough Council	Harrogate Borough Council	Northumberland Wildlife Trust	Thirsk Community Woodland Group
Barratt Homes	High Batts	Nottinghamshire Wildlife Trust	Treboom
Barry Green Memorial Fund	Hitachi Capitol UK	Open Country	United Bank of Carbon
Beechfield Brands	Holderness Coast Fishing Industry Group	Original Cottages	University of Hull
Bernard Sunley Foundation	Howardian Hills AONB	Ørsted	University of Leeds
Biffa Award	HSBC Bank plc	Persimmon Homes	University of York
Biotope	Hull and East Riding Wildfowling Association	Pybus Trust	Vera Kaye Rollit Charitable Trust
Bourne Leisure	Hull City Council	Quadrature Climate Foundation	Vine House Farm
Bradford City Council	Humberhead Levels NIA Partnership	R Walker Charitable Trust	Wakefield Metropolitan District Council
Bridgeland Developments Limited	Ian Crowley	Robert and Judith Bellfield	West Beck Preservation Society
Calderdale Council	Ilke Homes	Robin and Sue Perutz	West Yorkshire Combined Authority
Castle Howard Estate	John Ellerman Foundation	Royal National Lifeboat Institution	Wetwheels Yorkshire
Charlotte Schofield	Joyce Mary Mountain Will Trust	Royal Society for the Protection of Birds	Wharfedale Naturalists Society
City of York Council	Kirklees City Council	Royal Society of Wildlife Trusts	Wildlife Guardians
Clarkes Vehicle Conversions	Land Trust	Rural Payments Agency	Wildlife Travel
Culra Charitable Trust	Langdale Trust	Samuel Storey Family Charitable Trust	With Many Roots
David Hill	Leeds City Council	Scarborough Borough Council	WWF- UK
Department for Environment, Food & Rural Affairs	Leicestershire and Rutland Wildlife Trust	Schofield Sweeney	Xiros
Derbyshire Wildlife Trust	Lincolnshire Wildlife Trust	Scottish Natural Heritage	XPO Bulk
Don Catchment Partnership	Louis Nicholas Residual Charitable Trust	Sea Change	York BID
Doncaster East Internal Drainage Board	Majorie Coote Animal Charitable Trust	SeaGrown Ltd	York Diocesan Board of Finance/Pybus trust
Doncaster Metropolitan Borough Council	Marine Life	Selby District Council	York Ornithological Club
Dragonfly Agency	Marine Management Organisation	Sheffield and Rotherham Wildlife Trust	Yorkshire Coast Nature
Durham County Council	Mark and Susan Schofield	South Holderness Countryside Society	Yorkshire Dales Millennium Trust
E Robson Charitable Trust	Marshall and Viggars Charitable Trust	Spurn Bird Observatory Trust	Yorkshire Dales National Park Authority
E.ON UK	McDonald's Scarborough	Stephen Martin	Yorkshire Dales Rivers Trust
East Riding of Yorkshire Council	Micro Propagation Services	Stuart Pomeroy	Yorkshire Derwent Catchment Partnership
East Yorkshire Rivers Trust	Middlemarch Environmental Ltd	Suffolk Wildlife Trust	Yorkshire Farming and Wildlife Partnership
Emily Weircroft Charitable Trust	Ministry of Housing, Communities & Local Govt.	Tesco Bags of Help	Yorkshire Naturalists Union
Environment Agency	Mollie Croysdale Charitable Trust	The Aslackby Trust	Yorkshire Water
Esmée Fairbairn Foundation	N Smith Charitable Settlement	The Barker Charitable Trust Limited	
EUlife	National Trust	The Boatman Charitable Trust	
European Maritime and Fisheries Fund	Natural England Lower Derwent Valley Team	The Co-operative	
European Regional Development Fund (ERDF)	Natural England	The Coulthurst Trust	
Flamborough Bird Observatory	Natural England Ingleborough Team	The Dashlight Foundation	

Yorkshire Wildlife Trust
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOME					
Donations and legacies	4	1,761,263	1,397,401	3,158,664	2,153,290
People's Postcode Lottery	4	225,000	-	225,000	225,000
Charitable activities	5	1,861,999	4,225,886	6,087,885	8,404,699
Other trading activities	6	441,244	-	441,244	194,666
Investment Income	7	3,242	11,496	14,737	20,545
Total Income		4,292,747	5,634,783	9,927,531	10,998,201
EXPENDITURE					
Raising Funds		623,325	41,298	664,623	547,229
Charitable Activities		3,836,116	5,081,347	8,917,463	7,749,317
Total Expenditure	8	4,459,441	5,122,645	9,582,086	8,296,546
Gains on investment assets	15	48,819	156,881	205,700	389,695
Net income		(117,874)	669,019	551,146	3,091,350
Transfers between funds		(57,647)	57,647	-	-
Net incoming resources before other recognised gains		(175,521)	726,667	551,146	3,091,350
Other recognised gains/(losses)					
Gains on fixed assets		4,167	-	4,167	15,037
Net movement in funds		(171,355)	726,667	555,312	3,106,387
Reconciliation of funds					
Funds brought forward		4,177,255	11,738,466	15,915,720	12,809,332
Total funds carried forward		4,005,900	12,465,132	16,471,032	15,915,720
Represented by:					
General unrestricted funds		1,283,216	-	1,283,216	1,371,556
Designated funds		589,354	-	589,354	752,963
Restricted income funds		-	5,473,353	5,473,353	5,354,169
Fixed asset purchases fund		2,133,330	6,991,779	9,125,108	8,437,032
Total funds		4,005,900	12,465,132	16,471,032	15,915,720

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

Yorkshire Wildlife Trust
CONSOLIDATED AND CHARITY BALANCE SHEET
as at 31 March 2022

	Notes	Group 2022 £	2021 £	Charity 2022 £	2021 £
Fixed assets					
Tangible assets	11a	5,044,857	4,707,414	5,044,857	4,707,414
Heritage assets	11b	4,524,443	4,224,346	4,524,443	4,224,346
Investments	15	2,391,073	1,953,342	2,391,084	1,953,352
Total fixed assets		11,960,374	10,885,102	11,960,384	10,885,112
Current assets					
Stock	12	116,622	98,016	56,565	46,647
Debtors	13	3,234,598	1,858,543	3,493,965	1,993,042
Cash at bank and in hand		2,601,564	5,341,567	2,386,688	5,263,991
Total current assets		5,952,784	7,298,126	5,937,218	7,303,680
Liabilities					
Creditors: amounts falling due within one year	14	996,270	1,771,115	980,715	1,776,680
Net current assets		4,956,514	5,527,011	4,956,503	5,527,000
Total assets less current liabilities		16,916,888	16,412,112	16,916,887	16,412,112
Creditors: amounts falling due after more than one year	14	445,855	496,392	445,855	496,392
Net assets		16,471,032	15,915,720	16,471,032	15,915,720
The funds of the charity:					
General unrestricted funds		1,283,216	1,371,556	1,283,216	1,371,556
Designated funds		589,354	752,963	589,354	752,963
Restricted income funds		5,473,353	5,354,169	5,473,353	5,354,169
Fixed asset purchases fund		9,125,108	8,437,032	9,125,108	8,437,032
Total funds	20	16,471,032	15,915,720	16,471,032	15,915,720

The accompanying accounting policies and notes form an integral part of these financial statements.

The financial statements were approved by the trustees on 20th July 2022 and signed on their behalf by:



Joanna Webb
Chair



Martin Randle
Hon. Treasurer

Yorkshire Wildlife Trust CHARITY BALANCE SHEET as at 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Fixed assets					
Tangible assets	11a	1,608,985	3,435,872	5,044,857	4,707,414
Heritage assets	11b	970,200	3,554,243	4,524,443	4,224,346
Investments	15	374,815	2,016,269	2,391,084	1,953,352
Total fixed assets		2,954,000	9,006,385	11,960,384	10,885,112
Current assets					
Stock	12	56,565	-	56,565	46,647
Debtors	13	1,298,159	2,195,806	3,493,965	1,993,042
Cash at bank and in hand		503,207	1,883,480	2,386,688	5,263,991
Total current assets		1,857,931	4,079,287	5,937,218	7,303,680
Liabilities					
Creditors: amounts falling due within one year	14	360,176	620,539	980,715	1,776,680
Net current assets		1,497,755	3,458,748	4,956,503	5,527,000
Total assets less current liabilities		4,451,755	12,465,133	16,916,887	16,412,112
Creditors: amounts falling due after more than one year	14	445,855	-	445,855	496,392
Net assets		4,005,900	12,465,132	16,471,032	15,915,720
The funds of the charity:					
General unrestricted funds		1,283,216	-	1,283,216	1,371,556
Designated funds		589,354	-	589,354	752,963
Restricted income funds		-	5,473,353	5,473,353	5,354,169
Fixed asset purchases fund		2,133,330	6,991,779	9,125,108	8,437,032
Total funds	20	4,005,900	12,465,132	16,471,032	15,915,720

Yorkshire Wildlife Trust CONSOLIDATED CASH FLOW STATEMENT for the year ended 31 March 2022

	Notes	2022 £	2021 £
Cash inflow from operating activities	21	(1,528,601)	2,923,366
Cash outflow from investment activities	21	(1,160,020)	(224,440)
Cash outflow from financing activities	21	(50,538)	(51,929)
Increase in net cash in the year		(2,739,159)	2,646,997
Cash and cash equivalents at beginning of period		5,343,141	2,696,144
Cash and cash equivalents at end of reporting period		2,603,982	5,343,141
Represented by:			
Cash at Bank		2,601,564	5,341,567
Accrued investment income		2,418	1,574
Cash held for reinvestment		-	-
		2,603,982	5,343,141

Yorkshire Wildlife Trust

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

1. ACCOUNTING POLICIES

a. Basis of accounts

- (i) These accounts have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with the Companies Act 2006.
- (ii) The financial statements have been prepared applying the Charity Commission Statement of Recommended Practice - Accounting and Reporting in accordance with the provisions of the Charities SORP (FRS 102) effective 1 January 2015.
- (iii) At the time of approving the financial statements, the Trustees deemed the Trust to have sufficient resources to continue to operate for a period of at least 12 months and there are no material uncertainties regarding the Trust's financial position. The financial statements have therefore been prepared on a going concern basis.
- (iv) Yorkshire Wildlife Trust meets the definition of a public benefit entity under FRS 102.
- (v) All income resources and resources expended derive from continuing activities. The statement of financial activities includes all gains and losses recognised in the year. The profit / (loss) for Companies Act purposes comprising the net income for the year including net realised gains and losses on investments was a loss of £88,340 (2021: £104,710)

b. Funds held by the charity

Restricted Income Funds

- (i) Restricted Income funds are those held where a use has been specified by the donor. These are funds that can only be used for particular restricted purposes.
- (ii) Where the cost of delivering a restricted project is only partially funded by restricted income, a transfer between funds, of unrestricted income to a restricted fund is made.

Unrestricted Income Funds

- (iii) Unrestricted Income funds are those held where there are no restrictions and which the Trustees are free to use, in accordance with the charitable objectives of the Trust.
- (iv) The Trustees occasionally vote to designate unrestricted funds for specific projects or programmes of work, thereby reclassifying as designated funds

c. Income and Expenditure

- (i) Membership subscriptions are accounted for on a cash received basis.
- (ii) Income from legacies is recognised when the entitlement to the legacy is known with certainty, the value of the legacy receipt can be quantified with reasonable certainty and the timing of receipt is known with reasonable probability.
- (iii) Grants income is recognised in the Statement of Financial Activities in the period to which it relates. Where a grant is restricted by the funder for use in a future period, its recognition is deferred until the charity becomes entitled to the resource. Grants in respect of specific projects are credited to a restricted fund, against which relevant expenditure is charged.
- (iv) Contractual income is recognised in the incoming resources in the Statement of Financial Activities to the extent that the charity has provided the related goods and/or services. Where such income is received in advance then the income is deferred until the charity becomes entitled to the resource.
- (v) Investment income and gains and losses on disposals are allocated on the basis of whether the funds invested are for restricted use or for general unrestricted purposes.
- (vi) Income from all other Trust activities is accounted for when it is receivable.

Yorkshire Wildlife Trust

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

- (vii) Resources used are accounted for on an accruals basis, inclusive of any irrecoverable VAT. Resources used are apportioned on the basis of whether the incoming resources were for restricted purposes or for general unrestricted purposes.
- (viii) Support costs, which include administration costs and the running and maintenance of the Trust's offices, and which are not directly attributable to any one specific activity, are apportioned and allocated to the other direct activities on the basis of full time equivalent staff levels attributable to that activity. Expenditure directly attributable to specific activities has been allocated directly to those activities. This allocation is consistent with previous years.

d. Tangible Fixed Assets

- (i) Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful lives as follows:
 - Plant and Equipment, including Fixtures and Fittings, together with Motor Vehicles are written off on a straight line basis over three years.
 - Freehold property is valued at cost less depreciation, which is applied on a straight line basis over 100 years.
 - Leasehold Improvements are valued at cost less depreciation, which is applied on a straight line basis over the duration of the lease.
- (ii) Tangible fixed assets costing over £1,000 are capitalised at cost and are depreciated at the rates as set out above.

e. Heritage Assets

- (i) The Trust holds heritage assets in furtherance of the charitable objects of the Trust. These assets are nature reserves and cannot be readily sold and so in the normal operations of the Trust are not available for other use. The Trustees consider that owing to the incomparable nature of these reserves, conventional valuation approaches lack sufficient reliability and that, even if valuations could be obtained, the costs would be onerous compared with the additional benefits derived by the Trust and users of the accounts. The figures in the accounts represent the cost or valuation of the asset on acquisition where available, or where this is not available are included at the historic book cost.

f. Investments

- (i) Quoted Investments held in the nature of fixed assets are stated at market value. Gains and losses on disposal and revaluation are charged to the Statement of Financial Activities in the year in which they arise.

g. Stock

- (i) Retail stock is stated at the lower of cost and net realisable value, after making due allowance for any obsolete items.
- (ii) Livestock assets are stated at fair value less estimated costs of sale

h. Operating Leases

- (i) Property rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Yorkshire Wildlife Trust

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

i. Pension Costs

- (i) The company operates a defined contribution scheme for the benefit of eligible employees. The assets of the scheme are held separately from those of the Trust, being invested with insurance companies. Contributions are charged to the Statement of Financial Activities in the year to which they relate.

j. Consolidated financial statements

- (i) The financial statements consolidate the results of the charity and its wholly owned subsidiary Yorkshire Wildlife Services Limited on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

k. Financial Instruments

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

Yorkshire Wildlife Trust

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

2. APPEALS

The Trust received donations for the following appeals (including gift aid) in the year:

	2022	2021
	£	£
Give Seas a Chance	135,718	54,135
Wildlife Recovery Fund	569	51,461
Peatland Appeal	936	7,700
Amazing Grazing Appeal	8,018	-
Denaby Ings Reserves Appeal	1,030	-
Other Appeals	-	2,943
Total	146,270	116,238

3. LEGACIES

The Trust received income in the year from legacies from the following benefactors who were kind enough to make bequests of over £1,000 in their wills:

	2022	2021
	£	£
Brian Robertshaw	600,000	-
Kenneth Horner	50,000	-
Gerard Burns	23,304	-
Terence Westmoreland	22,000	-
Margaret Jane Fox	20,000	-
Valerie Cotton	20,000	-
Eileen Allanach	19,500	-
Irene Brown	18,827	-
Joseph Lister	16,821	-
Helen Roberts	10,000	-
Barbara Smith	10,000	-
Linton Gaunt	6,000	-
Ruth Soames	3,695	-
Adrian Nuttall	2,525	14,000
Julia Williams	2,500	-
Margaret Sykes	1,000	-
Linda Hunter	1,000	-
Hedley Walker	1,000	-
Nigel Slimming	1,000	-
Mary Turner	1,000	-
Andrew Jobbings	-	90,000
Helen Watson	-	77,493
Rosemary Maine	-	39,000
Joyce Andrews	-	36,000
Petra Straatman	-	20,591
Elizabeth Cornforth	-	20,000
Barbara Ballard	-	17,620
Eileen Cranfield	-	11,993
Clive Alan	-	4,000
Anthony Austin	-	3,264
Gavin Boyd	-	2,000
Janet Harrison	-	1,845
Joseph Goodworth	-	1,658
Peter Bradfield	-	1,000
Lorna Knockton	-	1,000
Other legacies	500	600
Total	830,672	328,064

Legacy income includes accrued legacy income of £400,000 (2021: £Nil), notified by year end over which we had sufficient certainty of the amount receivable and the timing of receipt. The value of legacies notified, but which have not yet been included within the above figures due to uncertainty as to value and the timing of receipt, is estimated at approximately £748,000 (2021: £1,036,000).

Yorkshire Wildlife Trust NOTES TO THE ACCOUNTS for the year ended 31 March 2022

4. DONATIONS AND LEGACIES

Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Membership subscriptions	1,422,940	-	1,422,940	1,368,797
Legacies	230,672	600,000	830,672	342,064
Donations	106,620	652,162	758,782	327,691
People's Postcode Lottery	225,000	-	225,000	225,000
Appeals	1,031	145,239	146,270	114,738
Total Donations and Legacies	1,986,263	1,397,401	3,383,664	2,378,290

In 2020-21 Donations and Legacies of £2,378,290 comprised of £1,986,068 Unrestricted and £392,222 Restricted Funds.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Grants & subsidies	647,808	4,041,257	4,689,065	7,447,903
Contract & consultancy	1,005,648	173,229	1,178,877	576,060
S106 Agreements & compensation	-	11,400	11,400	281,271
Rents & other income	95,340	-	95,340	45,877
Admissions, education and workshops	113,203	-	113,203	53,588
Total income from charitable activities	1,861,999	4,225,886	6,087,884	8,404,699

In 2020-21 Income from Charitable Activities of £8,404,699 comprised of £2,103,670 Unrestricted and £6,301,029 Restricted Funds.

Charitable income includes £3.1m (2020: £4.2m) of income from various Government funding streams. This includes land management subsidies through various Government schemes totalling £0.38m (2021: £0.41m) and various Government grants and contracts totalling £2.7m (2021: £3.8m). These relate to works including land management on behalf of local authorities, various rivers and peatland restoration projects and marine advocacy grants.

Furlough Claims through the Coronavirus Job Protection Scheme amounted to £7,894 (2021 £306,738) and are included within unrestricted income.

6. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Catering & other ancillary sales	434,818	-	434,818	193,181
Fundraising events	6,426	-	6,426	1,485
Total	441,244	-	441,244	194,666

In 2020-21 All Income from Other Trading Activities was Unrestricted

Yorkshire Wildlife Trust NOTES TO THE ACCOUNTS for the year ended 31 March 2022

7. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Dividend Income - UK	537	11,495	12,031	8,887
Bank interest - UK	2,705	-	2,705	11,658
Total investment income	3,242	11,495	14,736	20,545

In 2020-21 Investment Income of £20,545 comprised of £12,264 Unrestricted and £8,281 Restricted Funds.

8. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Direct staff costs £	Other Direct Costs £	Support costs (Note 9) £	Total 2022 £	Total 2021 £
Cost of raising funds					
Membership	240,539	232,158	74,855	547,552	418,615
Fundraising & legacies	77,206	10,912	28,953	117,071	128,614
Total	317,745	243,070	103,808	664,623	547,229
Cost of charitable activities					
Living Landscapes	2,103,074	3,662,954	676,539	6,442,567	5,600,227
Living Seas	198,769	303,130	87,955	589,854	352,446
Nature Matters - Inspiring & Involving People	1,067,123	494,100	323,821	1,885,043	1,796,644
Total cost of charitable activities	3,368,966	4,460,183	1,088,314	8,917,464	7,749,317
Total resources expended	3,686,711	4,703,253	1,192,122	9,582,086	8,296,546

In 2020-21 The total of £8,296,546 was made up of Total Direct Staff costs of £3,284,793, Total Other Direct costs of £3,925,074 and Total Support costs of £1,086,680.

This is stated after charging:

	2022 £	2021 £
Operating lease rentals: Land & buildings	19,340	20,456
Auditor's remuneration:		
Audit fees (including irrecoverable VAT)	17,363	14,859
Taxation services	1,820	1,335
Depreciation	300,611	247,964
Trustees expenses	50	7

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

Trustees were reimbursed for reasonable and necessary expenses incurred in the performance of their duties, with total expenses of £50 (2021: £7).

Yorkshire Wildlife Trust
NOTES TO THE ACCOUNTS
for the year ended 31 March 2022

9. ALLOCATION OF SUPPORT COSTS

	Membership	Fundraising & legacies	Living Landscapes	Living Seas	Nature Matters - Inspiring & involving people	Total	Total
						2022	2021
	£	£	£	£	£	£	£
Admin Support	30,935	11,966	225,007	18,124	116,665	402,697	498,969
Communications & IT	13,744	5,316	99,966	8,052	51,832	178,910	98,952
Financial & Governance	2,002	774	14,561	1,173	7,550	26,060	29,362
Premises & Vehicles	21,805	8,434	158,598	12,774	82,232	283,844	211,433
Depreciation	6,368	2,463	178,406	47,832	65,541	300,611	247,963
Total	74,855	28,952	676,539	87,954	323,819	1,192,122	1,086,679

For comparison to previous year please see below.

	Membership	Fundraising & legacies	Living Landscapes	Living Seas	Nature Matters - Inspiring & involving people	Total	Total
						2021	2020
	£	£	£	£	£	£	£
Admin Support	37,756	14,730	264,933	24,769	156,781	498,969	427,521
Communications & IT	7,487	2,921	52,540	4,912	31,092	98,951	84,812
Financial & Governance	2,222	867	15,590	1,458	9,226	29,362	24,937
Premises & vehicles	15,998	6,242	112,264	10,496	66,435	211,434	200,668
Depreciation	5,784	1,972	115,485	43,300	81,424	247,963	288,134
Total	69,247	26,731	560,811	84,934	344,958	1,086,679	1,026,072

Yorkshire Wildlife Trust
NOTES TO THE ACCOUNTS
for the year ended 31 March 2022

10. EMPLOYEES

	2022	2021
	£	£
Total staff costs		
Wages & salaries	3,484,928	3,190,150
Social Security costs	287,722	271,164
Pension costs	272,925	250,045
Total staff costs	4,045,575	3,711,360

Average number of employees (and full-time equivalent) analysed by activity for the year ended 31st March	2022 Total	2022 FTE	2021 Total	2021 FTE
Living Landscapes	69	64	63	57
Living Seas	6	5	7	5
Nature Matters	46	33	47	34
Membership and Fundraising	18	12	16	11
Support	14	13	12	11
Total staff	152	128	144	118

At 31 March 2022, the Trust had 147 (2021: 144) employees.

In addition to our employees, the Trust relies on volunteers to help in all aspects of our work, particularly practical conservation work and involving and inspiring activities such as education, events and membership. During the financial year the Trust had 817 (2021: 520) active registered volunteers providing 39,056 (2021: 19,233) volunteer hours.

The number of employees whose emoluments (including taxable benefits in kind but excluding employer pension costs) exceeded £60,000, was as follows:	2022 Number	2021 Number
£70,000 - £79,999	1	1
£60,000 - £69,999		1
Total over £60,000	1	2

Chief Executive Officer salary paid to Rachael Bice during the year to 31 March 2022 was £76,500 (2021: £75,000). Payments made by the Trust during the year into the defined contribution pension scheme on behalf of Rachael Bice amounted to £9,180 (2021: £9,000).

During 2021/22, employee salary and benefits of the key management personnel of the Trust, comprising the Chief Executive and four Operational Directors, totalled £ 338,955 (2021: £323,243). Trustee roles are voluntary and received £nil remuneration (£2021: £nil).

Yorkshire Wildlife Trust NOTES TO THE ACCOUNTS for the year ended 31 March 2022

11a. TANGIBLE FIXED ASSETS (excluding Heritage Assets)

Group	Freehold Property £	Leasehold Improvements £	Motor vehicles £	Plant & equipment £	Total £
Cost					
at 1 April 2021	4,769,514	166,528	585,408	1,735,000	7,256,450
Additions	224,746	-	55,363	357,945	638,053
Disposals	-	-	(21,454)	(28,011)	(49,465)
31 March 2022	4,994,260	166,528	619,316	2,064,934	7,845,038
Depreciation					
at 1 April 2021	367,226	37,547	546,385	1,597,878	2,549,036
Disposals	-	-	(21,454)	(28,011)	(49,465)
Charge for the year	47,695	5,551	51,448	195,916	300,611
31 March 2022	414,921	43,098	576,380	1,765,783	2,800,181
Net book value					
31 March 2021	4,402,288	128,981	39,022	137,123	4,707,414
31 March 2022	4,579,339	123,430	42,936	299,151	5,044,857

In October 2005, the Trust granted a legal charge to Barclays Bank plc over the property at 1 St Georges's Place, York.

In February 2014, the Trust granted a legal charge to the Trustees of the National Heritage Memorial Fund over certain of its land and buildings located at Spurn Point. As at 31 March 2022, the Trust had no liability to the chargee.

In September 2016, the Trust granted a legal charge to HSBC Bank plc over freehold land at Low Carr Farm, near Pickering, North Yorkshire.

11b. HERITAGE ASSETS

Cost or valuation	Unrestricted Funds £	Restricted Funds £	Total £
at 1 April 2021	970,200	3,254,146	4,224,346
Additions	-	300,097	300,097
Disposals	-	-	-
at 31 March 2022	970,200	3,554,243	4,524,443

Five year summary of heritage asset transactions	2021-22 £	2020-21 £	2019-20 £	2018-19 £	2017-18 £
Additions:					
Purchases	300,097	-	2,683	51,884	223,647
Donations	-	-	-	-	-
Disposals	-	-	-	-	(11,000)
at 31 March 2022	300,097	-	2,683	51,884	212,647

Yorkshire Wildlife Trust NOTES TO THE ACCOUNTS for the year ended 31 March 2022

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Goods held for resale	60,057	52,131	-	762
Livestock	56,565	45,885	56,565	45,885
Total	116,622	98,016	56,565	46,647

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
13. DEBTORS				
Amounts falling due within one year				
Trade debtors	1,202,813	472,382	1,184,652	461,462
Taxation receivable	86,423	51,930	86,423	51,930
Accrued income	1,752,934	1,291,070	1,752,934	1,291,070
Prepayments	60,286	29,945	60,286	29,945
Amounts due from group undertakings	-	-	277,528	145,418
Other debtors	132,142	13,217	132,142	13,217
Total	3,234,598	1,858,543	3,493,965	1,993,042

Included in amounts due from group undertakings is an unsecured loan to Yorkshire Wildlife Services Limited of £Nil (2021 £18,475). Interest was payable on the loan at a rate of 3% per annum. The loan was repaid to Yorkshire Wildlife Trust in March 2022.

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
14. CREDITORS				
Amounts falling due within one year				
Trade creditors	307,697	1,270,922	299,215	1,265,115
Taxation, social security and pension	131,659	105,045	123,445	103,807
Other creditors	9,654	23,098	9,654	23,098
Mortgage	50,875	50,875	50,875	50,875
Accruals	459,371	88,933	455,151	85,834
Amounts due to group undertakings	-	-	5,360	15,709
Deferred income	37,014	232,242	37,015	232,242
Total	996,270	1,771,115	980,715	1,776,680

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Amounts falling due after more than one year				
Mortgage	445,855	496,392	445,855	496,392
Total	445,855	496,392	445,855	496,392

Included in creditors amounts falling due after more than one year is an amount of £268,495 (2021 - £292,004) which is due after five years in respect of the mortgage provided by HSBC. YWT has two mortgages as follows:

- Mortgage provided by Barclays Bank Plc, secured on the Trust's York Office, is repayable by October 2025 at an interest rate of 1.125% over Base Rate.
- Mortgage provided by HSBC Bank PLC, Secured on land owned by the Trust at Low Carr Farm, nr Pickering North Yorkshire, repayable by September 2036 at an interest rate of 1.8% over Base Rate.

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Deferred income				
Balance as at 1 April 2021	232,242	72,682	232,242	72,682
Amount released to income	(232,242)	(72,682)	(232,242)	(72,682)
Amount deferred in year	37,014	232,242	37,015	232,242
Balance as at 31 March 2022	37,014	232,242	37,015	232,242

Deferred income comprises contract income received in the year relating to works to be undertaken in 2022-23 and land subsidy income received by the Trust.

Yorkshire Wildlife Trust NOTES TO THE ACCOUNTS for the year ended 31 March 2022

15. INVESTMENTS

Group and charity

	2022	2021
	£	£
Listed investments		
Market value at 1 April 2021	1,951,769	1,553,224
Additions	231,188	8,850
Disposals	-	-
Net gain/(loss) on investments	205,700	389,695
Market value at 31 March 2022	2,388,658	1,951,769
Cash held for reinvestment	-	-
Accrued investment dividend	2,417	1,574
Total	2,391,074	1,953,343
Historical cost of investments at 31 March	1,212,684	981,496

	2022	2021
	%	%
Analysis of investments by type		
COIF Charities Ethical Investment Fund	72%	79%
EdenTree Amity Global Equity Fund for Charities	28%	21%
Yorkshire Wildlife Services Limited	0%	0%

At 31 March the geographic allocation of investments was as follows:

	2022	2021
	%	%
Geographic Analysis of investments		
UK	100%	100%
Total	100%	100%

The above investments were all held with UK registered funds, that include overseas holdings.

Yorkshire Wildlife Services Limited

On 18 December 2015, Yorkshire Wildlife Services Limited ("YWSL") a company registered in England was incorporated. Yorkshire Wildlife Trust owns the entire share capital of YWSL (10 ordinary shares of £1).

Further information is provided at Note 24.

The investment in YWSL (£10) is included in the balance sheet of Yorkshire Wildlife Trust.

Yorkshire Wildlife Trust NOTES TO THE ACCOUNTS for the year ended 31 March 2022

16. PENSION COSTS

The Trust operates one pension arrangement: a Standard Life auto-enrolment defined contribution scheme. The Trust exited a defined pension scheme in 2019-20.

17. OPERATING LEASE COMMITMENTS

At 31 March 2022, the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows;

	2022		2021	
	Land & buildings	Other	Land & buildings	Other
	£	£	£	£
Annual operating lease commitments in respect of leases expiring				
Within one year	2,730	1,416	9,063	1,567
Between one and five years	4,323	2,006	7,053	-
After five years	-	-	-	-
Total	7,053	3,422	16,116	1,567

18. FINANCIAL COMMITMENTS

18a. COMMITMENTS UNDER AGENCY AGREEMENTS

Periodically, the Trust enters into agreements with Yorkshire landowners to act as their agent for peat restoration contracts on their land and for claiming Higher Level Stewardship grants from Natural England on their behalf. The total value of the contract work within the year ended 31st March 2022 was £nil (2021 £0.19m). Neither the grant income receivable from Natural England, nor the payments to the contractors for the peat restoration works are included in the Statement of Financial Activities, because the incoming resources do not belong to the Trust and the Trust has no responsibility for their ultimate application, being legally bound to apply the funds to the peat restoration works as agent for the landowners.

Yorkshire Wildlife Trust NOTES TO THE ACCOUNTS for the year ended 31 March 2022

19. RELATED PARTY TRANSACTIONS

Gurdev Singh, a Trustee of Yorkshire Wildlife Trust, is also a Director of North Wold Printers Ltd who provide printing services to the Trust. Mr Singh declares a conflict of interest at any meetings in relation to services provided by North Wold Printers Ltd to Yorkshire Wildlife Trust and takes no part in decision making relating to the procurement of such services by the Trust. During the year, the Trust purchased print and mailing services from North Wold Printers Ltd totalling £65,444 (2021: £45,551), with Nil (2021: £1,687) included within creditors at 31 March 2022. North Wold Printers Ltd are a bronze Corporate Member making a £500 contribution in 2022 (2021: £500).

Paddy Hall, a Trustee of Yorkshire Wildlife Trust, is also Chairman of the West Beck Preservation Society. Yorkshire Wildlife Trust has granted the West Beck Preservation Society a licence to 31 March 2025 for restricted fishing rights and access to 1.6km of West Beck, a tributary of the River Hull, East Yorkshire.

Christine Packer, a Trustee of Yorkshire Wildlife Trust, is also a Director of Yorkshire Wildlife Services Limited, the Trust's wholly owned trading subsidiary.

Darren Tiffney, Yorkshire Wildlife Trust's Director of Finance and Central Services is also a Director of Yorkshire Wildlife Services Limited, the Trust's wholly owned trading subsidiary.

During the course of the year, Yorkshire Wildlife Trust undertook regular operational transactions with Yorkshire Wildlife Services Limited, its subsidiary company. This included the sale of goods and services between the two organisations. Yorkshire Wildlife Trust also entered into an agreement with Yorkshire Wildlife Services Limited for the provision of operational and administrative services to the trading subsidiary. During the year the following transactions took place between the Trust and Yorkshire Wildlife Services Ltd (YWSL):

- Purchases of £14,736 (2021: £28,334) were made from YWSL during the year, of which £5,360 (2021: £15,709) is outstanding at the year end and is included within creditors;
- Recharges for goods and services provided by the Trust to YWSL of £245,699 (2021: £126,944), of which £245,699 (2020: £126,944) was outstanding at 31 March 2022;
- Interest charge to YWSL of £554 (2021: £554) for the loan of £18,475 (2021: £18,475) from the Trust to YWSL. The loan was repaid in full in March 2022
- The transfer under gift aid of the trading profits of YWSL to the Trust of £6,813 (2020: £14,456) of which £6,813 was included in debtors as at 31 March 2022.

Yorkshire Wildlife Trust NOTES TO THE ACCOUNTS for the year ended 31 March 2022

20. Analysis of Net Accumulated Funds

	Balance	Movement in Funds					Balance
	1 April 2021 £	Incoming resources £	Expended in year £	Gains & Losses £	Transfers in year £	Transfer to Asset purchase £	31 March 2022 £
UNRESTRICTED FUNDS							
General Unrestricted Funds	1,371,556	4,292,747	(4,211,851)	52,986	(57,647)	(164,575)	1,283,216
Unrestricted Fixed Asset Funds	2,052,736	-	(138,088)	-	-	218,682	2,133,330
Total Unrestricted Funds	3,424,292	4,292,747	(4,349,939)	52,986	(57,647)	54,107	3,416,546
DESIGNATED FUNDS							
IT & Organisational Development Fund	118,368	-	(12,810.52)	-	-	(54,106.53)	51,451
Joyce Mary Mountain Fund	634,595	-	(96,691.52)	-	-	-	537,903
Total Designated Funds	752,963	-	(109,502.04)	-	-	(54,106.53)	589,354.43
RESTRICTED FUNDS							
North Cave Long Term Fund	992,805	50,500	(41,101)	109,057	-	-	1,111,262
DEFRA Peat Partnership	990,886	(207,480)	(783,406)	-	-	-	-
Manor Farm Endowment	402,370	9,859	(21,916)	19,288	-	(6,499)	403,102
Give Peat a Chance (Garfield Weston)	312,000	-	(2,820)	-	-	-	309,180
Ripon City Wetlands Fund	232,876	1,636	(23,515)	2,159	-	-	213,155
Dealtry Legacy Fund	185,906	-	(13,068)	20,953	-	-	193,790
North Leeds Nature Reserve Fund	148,117	-	(38,858)	-	-	(16,938)	92,320
North Rivers Fund	123,000	-	-	-	-	-	123,000
Marine Programme YW	120,000	-	(27,305)	-	-	-	92,695
Wild Ingleborough WWF	114,492	196,512	(184,476)	-	50,000	(31,375)	145,153
Torne Land Acquisiton Fund	102,697	-	(25,275)	-	-	-	77,422
Wyke Beck YW	100,000	-	(6,169)	-	-	-	93,831
Marine Programme YW (Engagement)	80,000	-	(25,948)	-	-	-	54,052
Potteric Fund YW	79,033	-	(53,990)	-	-	(3,830)	21,213
Wild Ingleborough Gauber	79,000	256,436	(2,876)	-	(16,518)	(300,097)	15,946
Peatland Fund	75,271	-	(19,000)	-	-	-	56,271
Big Lottery - Bradford Urban Discovery	68,049	44,126	(61,919)	-	-	(4,166)	46,089
Green Recovery Fund (Marine)	58,883	118,700	(134,043)	-	-	(43,540)	-
Marine Appeal	54,135	120,449	(20)	-	9,781	-	184,344
Communities Along the Sand reserve	51,816	-	-	-	-	-	51,816
Humberhead Levels Fund	51,644	-	(8,453)	-	-	-	43,191
Eva Crackles Legacy	51,200	-	-	5,424	-	-	56,624
Nature Friendly Schools	50,158	187,060	(181,336)	-	-	-	55,882
Mid-Swale NRN	50,000	-	(25,967)	-	-	-	24,033
Wildlife Recovery Fund	47,775	-	(20,000)	-	2,009	-	29,783
Yorkshire Water Invasive Species	42,322	72,775	(46,018)	-	-	-	69,079
Bolton on Swale Fund	40,000	-	(5,000)	-	-	-	35,000
Wild Eye Phase 1	39,981	93,750	(133,731)	-	-	-	-
Derwent Catchment NYCC	39,700	-	(5,611)	-	-	-	34,089
R Main legacy	39,000	-	-	-	-	-	39,000
North Cave ST Fund	38,170	187,500	(6,842)	-	-	(215,579)	3,249
LCC Wyke Beck	37,356	-	(37,356)	-	-	-	-
North Sea mapping	37,010	21,000	(58,049)	-	39	-	-
Sanderson Land Purchase Fund	33,482	-	-	-	(33,482)	-	-
North region YWEU	30,000	-	-	-	-	-	30,000
Mitchell Trust	24,625	-	(24,625)	-	-	-	-
Barnsley - The Fleets S106	24,595	-	(11,171)	-	25,514	-	38,937
FCC - Ripon City Wetlands	22,354	-	(9,140)	-	1,127	(14,342)	-
Natural Retreats Richmondshire Fund	21,000	-	-	-	-	-	21,000
Seagrass Donation	20,000	-	(15,500)	-	-	(4,500)	-
Subtotal	5,111,708	1,152,822	(2,054,505)	156,881	38,470	(640,866)	3,764,510

Yorkshire Wildlife Trust
NOTES TO THE ACCOUNTS
for the year ended 31 March 2022

20. Analysis of Net Accumulated Funds (Cont'd)

	Balance	Movement in Funds					Balance
	1 April 2021	Incoming resources	Expended in year	Gains & Losses	Transfers in year	Transfer to Asset purchase	31 March 2022
	£	£	£	£	£	£	£
Project Funds (cont'd)							
EA Derwent CP Fund	15,274	11,000	(6,496)	-	-	-	19,778
Grasswood Fund	15,100	-	-	-	(15,100)	-	-
Humberhead Levels partnership Fund	14,296	-	-	-	-	-	14,296
Endangered Landscapes Prog- Humber	13,660	29,992	(43,652)	-	-	-	(0)
Flamborough Nature Reserve	12,000	-	-	-	-	-	12,000
River Hull Chalk Stream Fund	11,732	-	(2,586)	-	13,000	-	22,146
Esmee - North Sea advocacy	10,685	44,850	(42,126)	-	-	-	13,409
ERDF - Calder Greening (CMBC)	133	279,720	(230,421)	-	-	(3,943)	45,489
Robertshaw Legacy	-	600,000	-	-	-	-	600,000
Scofield - Wild Ingleborough	-	25,538	-	-	-	-	25,538
BEACH Esk	-	25,995	(25,995)	-	-	-	-
Wild Wiske Revival (WEG)	-	99,464	(99,464)	-	-	-	-
Great North Bog	-	59,833	(59,833)	-	-	-	-
Nature for Climate - Uplands Peat	-	703,263	(642,524)	-	-	(60,739)	-
PeatLIFE	-	119,630	(48,151)	-	-	-	71,479
EA fund - Peat	-	95,000	(95,000)	-	-	-	-
Esmee Fairburn - Peat	-	110,000	(1,257)	-	-	(7,139)	101,604
ERYC / EA Fish Mitigation	-	25,000	(12,118)	-	-	-	12,882
Natural England - River Hull Prog	-	19,600	(19,600)	-	-	-	-
WEIF Chalkshire - River Hull Prog	-	33,500	(33,509)	-	9	-	-
WEIF Harmonising - River Hull Prog	-	43,000	(43,000)	-	-	-	-
WEIF upland streams - River Hull Prog	-	15,499	(15,499)	-	-	-	-
Esmee - North Sea advocacy	-	20,000	(20,000)	-	-	-	-
Orsted - Seagrass	-	40,219	(1,179)	-	-	(39,040)	-
John Ellerman Fund - Marine	-	25,000	(11,055)	-	-	-	13,945
Lower Aire YW	-	300,000	(20,000)	-	-	-	280,000
All Other Restricted Projects	149,581	1,755,860	(1,432,153)	-	21,268	(18,279)	476,278
Restricted Long Term & Project Funds	5,354,169	5,634,783	(4,960,123)	156,881	57,647	(770,005)	5,473,353
Restricted Fixed Asset Funds	6,384,296	-	(162,523)	-	-	770,005	6,991,779
Total Restricted Funds	11,738,465	5,634,783	(5,122,645)	156,881	57,647	-	12,465,132
Total Funds	15,915,720	9,927,530	(9,582,086)	209,867	-	-	16,471,032

For full Restricted Fund analysis from 2020-21, please refer to Annual Report and Audited Accounts 2020-21.

Yorkshire Wildlife Trust
NOTES TO THE ACCOUNTS
for the year ended 31 March 2022

20. Analysis of Net Accumulated Funds (cont'd)

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

Designated funds represent unrestricted funds set aside by the Trustees for essential spend or future purposes.

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

The fixed assets funds represent the net book value of tangible fixed assets, net of the Trust's long term mortgage liability. The allocation of tangible fixed assets is carried out on the basis of whether the funds used for the acquisition were from restricted funds or from unrestricted funds. Transfers to Asset Purchase represents expenditure on items capitalised as fixed assets at 31 March 2022 and movement from general unrestricted funds to reflect the annual capital repayment of the Trust's mortgage liability. Transfers In Year arise when unrestricted money is utilised to contribute towards delivery of a restricted fund project or the designation of general unrestricted funds.

Yorkshire Wildlife Trust NOTES TO THE ACCOUNTS for the year ended 31 March 2022

21. Cash flow analysis	Note	2022 £	2021 £
Operating activities			
Net incoming resources before gains/(losses)		345,445	2,701,655
Adjustment for:			
Interest costs		9,585	9,929
Investment income		(14,736)	(20,544)
Depreciation	11a	300,611	247,964
Changes in working capital:			
(Increase) in stock		(18,606)	(4,059)
(Increase) in debtors	13	(1,376,055)	(699,433)
Increase in creditors	14	(774,845)	687,855
Net cash outflow from operating activities		(1,528,601)	2,923,367
Investment activities			
		£	£
Investment income received		12,319	18,971
Accrued investment income		2,417	1,574
Interest paid		(9,585)	(9,929)
Purchase of fixed & heritage assets		(938,150)	(242,906)
Purchase of investments		(231,188)	(8,850)
Sale proceeds of disposal of assets		4,168	16,700
Sale proceeds of investments		-	-
Net cash outflow from investment activities		(1,160,020)	(224,440)
Financing activities			
		£	£
<i>Debt due within one year:</i>			
Increase / (decrease) of secured loan (mortgage)		(0)	1,898
<i>Debt due beyond one year:</i>			
Decrease of secured loan (mortgage)	14	(50,537)	(53,828)
Net cash outflow from financing activities		(50,538)	(51,930)

Yorkshire Wildlife Trust NOTES TO THE ACCOUNTS for the year ended 31 March 2022

21. Cash flow analysis (cont'd)	Note	2022 £	2021 £	
Analysis of cash and cash equivalents				
Cash in hand		2,601,564	5,341,564	
Cash held for reinvestment		-	-	
Accrued investment income		2,417	1,574	
Overdraft		-	-	
		2,603,981	5,343,138	
Analysis of change in net funds / (debt)				
	Note	1 April 2021 £	Cash Flow £	31 March 2022 £
Cash at bank and in hand		5,341,564	(2,740,000)	2,601,564
Liquid resources		-	-	-
Debt due within one year	14	(50,875)	-	(50,875)
Debt due after one year	14	(496,392)	50,537	(445,855)
Net funds		4,794,297	(2,689,463)	2,104,834

22. Analysis of Group Net Assets by fund

	Note	Unrestricted Funds		Restricted Funds		Total
		General & Designated £	Fixed Assets £	Income £	Fixed Assets £	
Tangible fixed assets		-	2,579,185	-	6,991,779	9,570,964
Investments		374,805	-	2,016,269	-	2,391,074
Cash at bank and in hand		718,083	-	1,883,480	-	2,601,564
Stock		116,622	-	-	-	116,622
Debtors		1,063,807	-	2,170,791	-	3,234,598
Current Liabilities		(400,747)	-	(597,187)	-	(997,934)
Creditors > 1 year		-	(445,856)	-	-	(445,856)
		1,872,570	2,133,330	5,473,353	6,991,779	16,471,032

Yorkshire Wildlife Trust

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

23. Comparative financial information for the financial year to 31 March 2021

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
INCOME			
Donations and legacies	1,761,068	392,222	2,153,290
People's Postcode Lottery	225,000	-	225,000
Charitable activities	2,103,670	6,301,029	8,404,699
Other trading activities	194,666	-	194,666
Investments	12,263	8,281	20,545
Total Income	4,296,667	6,701,532	10,998,201
EXPENDITURE			
Raising Funds	539,555	7,674	547,229
Charitable Activities	2,972,502	4,776,814	7,749,317
Total Expenditure	3,512,058	4,784,488	8,296,546
Gains/(losses) on investment assets	81,063	308,632	389,695
Net income / (expenditure)	865,672	2,225,676	3,091,350
Transfers between funds	(94,286)	94,286	-
Net incoming resources before other recognised gains	771,386	2,319,962	3,091,350
Other recognised gains/(losses)			
Gains/(losses) on fixed assets	16,700	(1,664)	15,037
Other gains/(losses)	-	-	-
Net movement in funds	788,086	2,318,298	3,106,387
Reconciliation of funds			
Funds Brought Forward	3,389,168	9,420,164	12,809,332
Total funds carried forward	4,177,254	11,738,462	15,915,720
Balance Sheet YWT			
	Unrestricted Funds	Restricted Funds	2021
	£	£	£
Fixed assets			
Tangible assets	1,578,928	3,128,486	4,707,414
Heritage assets	970,200	3,254,146	4,224,346
Investments	378,637	1,574,715	1,953,352
Total fixed assets	2,927,765	7,957,347	10,885,113
Current assets			
Stock	46,647	-	46,647
Debtors	733,298	1,259,743	1,993,042
Cash at bank and in hand	1,585,279	3,678,711	5,263,990
Total current assets	2,365,224	4,938,455	7,303,679
Liabilities			
Creditors: amounts falling due within one year	619,342	1,157,338	1,776,680
Net current assets	1,745,882	3,781,116	5,526,999
Total assets less current liabilities	4,673,648	11,738,464	16,412,112
Creditors: amounts falling due after more than one year	496,392	-	496,392
Net assets	4,177,256	11,738,464	15,915,720
The funds of the charity:			
General unrestricted funds	1,371,556	-	1,371,556
Designated funds	752,963	-	752,963
Restricted income funds	-	5,354,169	5,354,169
Fixed asset purchases fund	2,052,736	6,384,296	8,437,032
Total funds	4,177,255	11,738,465	15,915,720

Yorkshire Wildlife Trust

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

24. TRADING SUBSIDIARY

Yorkshire Wildlife Services Limited

On 18 December 2015, Yorkshire Wildlife Services Limited ("YWSL") a company registered in England was incorporated. Yorkshire Wildlife Trust owns the entire share capital of YWSL (10 ordinary shares of £1). YWSL was incorporated as a wholly owned subsidiary, with a view to generating funds on behalf of Yorkshire Wildlife Trust and ensuring continued compliance with UK tax legislation. YWSL commenced trading on 1 April 2016. On 1 April 2016, the retail and catering operations of Yorkshire Wildlife Trust were moved to YWSL. All retail and catering stock at 1 April 2016 was transferred to YWSL.

During the 12 months to 31 March 2022, a profit of £6,813 before taxation was generated and subsequently distributed to Yorkshire Wildlife Trust under the gift aid scheme.

Profit and loss account for 12m to 31 March 2022	2022	2021
	£	£
Turnover	453,756	226,446
Cost of sales	406,937	174,093
Gross Profit	46,819	52,353
Administrative expenses	39,452	37,343
Interest payable	554	554
Profit before taxation	6,813	14,456
Taxation	-	-
Gift Aid Donation to Yorkshire Wildlife Trust	6,813	14,456
Retained earnings for the financial year	-	-

Balance sheet at 31 March 2022	2022	2021
	£	£
Current assets		
Stock	60,057	51,369
Debtors	23,521	26,631
Cash at bank and in hand	214,876	77,574
Total current assets	298,454	155,574
Liabilities		
Creditors: amounts falling due within one year	298,444	155,564
Total assets less current liabilities	10	10
Creditors: amounts falling due after more than one year	-	-
Net assets	10	10

Capital and Reserves

Share Capital	10	10
Profit and loss reserves	-	-
Total equity	10	10



Yorkshire
Wildlife Trust

Yorkshire Wildlife Trust
1 St. George's Place
York
YO24 1GN

Phone: 01904 659570
Email: info@ywt.org.uk

ywt.org.uk

