

AMPHIBIAN AND REPTILE CONSERVATION TRUST

England & Wales · Charity number 1130188

Details

Status	Registered
Legal form	Charitable company
Company number	06932972
Registered	2009-06-16
Register	View on the Charity Commission register

Contact

Address Amphibian & Reptile Conservation Tr
744 Christchurch Road
Bournemouth
BH7 6BZ

Phone 01202391319

Email enquiries@arc-trust.org

Website www.arc-trust.org

Activities

Objects: TO ADVANCE THE EDUCATION AND AWARENESS OF THE PUBLIC IN AMPHIBIAN AND REPTILE CONSERVATION AND CONSERVATION OF THE ENVIRONMENT

Activities: To further the conservation of the UKs native amphibians and reptiles via conservation management, advocacy, research and education throughout the British Isles, Europe and elsewhere in the world.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE NATIONAL AND OVERSEAS
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,347,538	£2,230,693	£7,475,857	43
2024-03-31	£2,205,272	£2,278,171	£7,021,424	47
2023-03-31	£2,157,374	£2,077,132	£7,037,359	41
2022-03-31	£2,189,795	£1,951,135	£7,371,975	39
2021-03-31	£2,226,228	£1,811,313	£6,839,009	37

Trustees

Name	Role	Appointed
JONATHAN WEBSTER	Chair	
DR ROBERT JEHLE		2017-07-11
David Elliott		2022-11-26
Dr ROGER MITCHELL CBiol FRSB		
HOWARD INNS		
JEREMY LARICK BRUCE		2016-03-21
PROFESSOR RICHARD GRIFFITHS		2012-03-22
Rebecca Turner BSc, MSc		2022-11-26

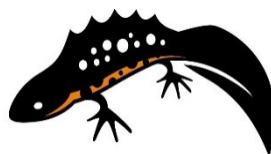
AMPHIBIAN AND REPTILE CONSERVATION TRUST

England & Wales - Charity number 1130188

Accounts



amphibian and reptile
conservation



Amphibian & Reptile Conservation

Annual report 2024/25

1. Introduction

a. Background to the Organisation

The Amphibian & Reptile Conservation Trust (ARC) was established as a registered charity (Charity Number 1130188) in July 2009 and as an incorporated company (Company Number 6932972) in June 2009 in England to take on the charitable objectives of the Herpetological Conservation Trust (HCT). It was intended to complete the transfer of HCT's assets to ARC during the financial year 2010/11. However, this was not possible, and some remain to be transferred. On 24th June 2013 ARC also became a registered charity in Scotland – Scottish Charity number SC044097.

The Trust's charitable objects are:

- To promote and advance (directly or indirectly) the conservation and welfare of amphibians and reptiles, their habitats and the wider environment on which they depend.
- To establish and maintain amphibian and reptile nature reserves and to undertake habitat management, reclamation, remediation and restoration and to promote the study of and appreciation of sustainable practices in such nature reserves and elsewhere.
- To execute, promote, support and publish research relevant to species and habitat conservation pertinent to amphibians and reptiles.
- To advance the education and awareness of the public in amphibian and reptile conservation and conservation of the environment.
- To advance the above-mentioned objects in the UK, Europe and elsewhere in the world.

ARC is a UK based organisation and the focus of our work is largely within the UK. However, our remit and our influence extend into Europe and beyond, where we work with other nature conservation organisations, government bodies and European Institutions, such as the Council of Europe and the European Commission. This allows us to influence conservation actions for threatened amphibians and reptiles away from the UK, influence European legislation and advice which affects the UK, and to use our influence and knowledge to guide conservation effort at home.

This report covers the financial year from 1 April 2024 to 31 March 2025.

2. The Trust's aims for 2024/25

The Business Plan and five-year strategic plan were reviewed to provide a Work Plan for 2024/25.

During the year 2024/2025 ARC will:

Own nature reserves

- Continue to maintain and manage our network of nature reserves looking to ensure effective and sustainable management.
- Engage with discussion on new funding mechanisms ensuring that we have a clear understanding of these schemes and that we seek funding where appropriate for our nature reserves.
- Develop a work planning system to enable more efficient planning, recording and reporting on site activity.
- Review our suite of nature reserves as part of our internal strategy review.

Species programmes

- Maintain leading role and delivery of recovery programmes for the rare species of amphibian and reptile including the pool frog, natterjack, sand lizard and smooth snake.
- Explore partnership arrangements with the statutory nature conservation agencies and where possible look for opportunities to develop funded projects with them.
- Further develop the species action plans and produce reintroduction and monitoring plans for the rare herpetofauna.
- Develop and implement monitoring and surveillance programmes and management of national recording schemes. Develop ARC's species data management and access arrangements to ARC's Living ARChive database, further developing and rolling out the use of ARC Survey Hub which is built on the ESRI ArcGIS Online system.
- Input to policy, including Local Nature Recovery Strategies and developing and applying the concept of Favourable Conservation Status, providing example FCS statements and taking forward pilot projects to demonstrate the application of the concept.
- Maintain engagement on district licensing projects.
- Engage with and further develop the European herpetological network RACE and explore project funding opportunities, including for a project defining Important Herpetofauna Areas in Europe.
- Maintain an overview of herpetofauna conservation in the UK Overseas Territories and look for opportunities for ARC's involvement here especially through developing collaborative partnerships with organisations in both the UK and the Overseas Territories.

Communications and outreach

- Understand the role of engagement in developing ARC's business; establish actions and policies, and create products, that encourage greater participation and reduce barriers to inclusion.
- Further develop ARC's membership scheme to widen ARC's reach.

- Increase digital content with partners and projects to deliver project funding and partner requirements.
- Plan and deliver conferences and events as host partner.
- Deliver ARC's print publications and digital resources.
- Further develop ARC's enquiries service, including updating FAQ's and the information available on the website.
- Further develop and implement EDI policy for the Trust in partnership with NGO partners, and notably with Rethink Nature.
- Develop educational outreach for educational institutions and young people.

Governance, Administration, Finance and Organisational development

- Maintain our programme of Trustees Meetings and meetings of sub-groups of Trustees, including the Finance & Operations sub-group, and ensure compliance with reporting requirements.
- Undertake an annual review the Trusts' policies and Risk Register
- Aim to complete the transfer of assets from HCT regarding its nature reserves, ensuring that as leases come up for renewal they are renewed in the name of Amphibian and Reptile Conservation and to work towards transferring those in the name of individual Trustees to the organisation.
- Develop the organisational strategy to 2030; initiate review of organisational structure.
- Continue to tightly monitor the budget system, via the management accounts, and to review the structure to reflect the workstream format.
- Continue to invest in fundraising and developing and implementing our fundraising strategy.
- Maintain our programme of reviewing and revising the staff handbook, and contracts of employment to ensure compliance with current employment law.
- Develop our financial management and planning systems to align effectively with ARC's strategy and annual work plans.
- Continue to develop strategic relationships to support the Trust, notably with the NGO sector, including Rethink Nature, Freshwater Habitats Trust and with local amphibians and reptile groups.
- Continue to review and implement changes following the review of our IT systems to make the organisation more resilient for the future especially regarding Cybersecurity.
- Further develop our Customer Relationship Management (CRM) system to include financial aspects such as membership, merchandise sales etc.
- Ensure compliance with GDPR and that the necessary processes are in place to enable compliance.
- Ensure effective management of the Trust with a programme of Senior Staff Management Team meetings.
- Maintain programme of health and safety management.
- Ensure programme of staff reporting to Trustees and Staff appraisals.
- Further develop and promote the commercial consultancy arm (ARCESL) and build on the achievable income with a view to providing financial support for the charity.

Regional programmes

- Define role and scope for sustained engagement with Regions and UK Countries.
- Implement the submission for the delivery phase of the '*Species on the Edge*' project in Scotland.
- Continue with the Scottish project, funded by Swire Trust and other funders. To continue to look for funding opportunities to develop the project.
- Continue the '*Natur am Byth*' project in Wales.

Science

- Take forward existing PhD projects and engage with academic institutions.
- Further develop the Trust's Science Strategy.
- Run the annual ARC/BHS Science Meeting in 2024.
- Publish ARC work in scientific journals.

Training

- Develop ARC's training plan:
- Undertake Commercial training, and in particular with Field Studies Council.
- Develop the volunteer training programme to complement ARC's initiatives on monitoring.

3. The organisation of the Trust

a. Trustees, Officers, Staff and structure

The Trust is governed by a Board of Trustees consisting of no less than three and no more than twelve members and this Board of Trustees direct the Trust. New Trustees are selected and appointed by the existing Board of Trustees at their formal meetings. The constitution requires the retirement of one third of the Trustees at each AGM (held in March Trustees' Meeting), but these posts can be re-appointed at the meeting. The Trustees held formal business meetings three times during the financial year, on 6th July and 23rd November 2024 and 15th March 2025. The Finance sub-committee met on 21st June and 8th October 2024 and 23rd February 2025.

The usual approach used to elect new Trustees is to identify interested individuals who are then invited to submit a biography and to meet with several Trustees or attend a Trustees' Meeting, where a decision is made on their being invited to join the Board. New Trustees are provided with a copy of the Memorandum and Articles of Association and are invited to the Office to see the operation of the Trust. However, the Board of Trustees is keen to ensure succession and to encourage a younger and more diverse Board of Trustees. We encourage Trustees to engage with the organisation's Work Stream Working Groups. Relevant training courses identified by Staff and Trustees are brought to the Trustees' attention. All Trustees of Amphibian and Reptile Conservation Trust are also Trustees of HCT.

A Finance and Operations Committee serves an executive function and consists of Jonathan Webster, Trustee, Jeremy Bruce, Trustee (Chair of Finance & Ops Committee), Dr Roger Mitchell, Trustee, Dr Tony Gent, Chief Executive, Jim Foster, Conservation Director, and Philippa Goodwin, Administrative & Finance

Manager (Secretary). This Committee's duties are to report to the Board of Trustees on all major financial matters (including advising on the pay and benefits for key management personnel and others), on such business as is deputed to it by Board, and on any matters which do not fall within the province of any other Group of ARC. The Committee is also responsible for any urgent business which needs to be dealt with at short notice.

Day to day running of the Trust is delegated to the Chief Executive Officer with key decisions, such as the approval of the Strategy and Business Plan, budget and employment of senior staff, being referred to the Board of Trustees.

The Trust manages risk through the Board of Trustees and senior staff with the focus of this activity being the Trust's Finance sub-committee. Key risks, covering all aspects of the Trust's work, are identified in a Risk Register that is reviewed annually and levels of risk and mitigation measures are considered.

Throughout the year we reviewed our three main areas of risk, these being the financial management of the Trust, the health, safety and wellbeing of Trust staff and ensuring that there is appropriate insurance in place to safeguard the Trust and its activities. To mitigate against these risks, we have set out three strategies which are detailed in the audited financial statements.

Within the Trust there is a defined structure with clear management and reporting lines. The Trust coordinates its programmes of work through a Senior Staff Management Team, consisting of Dr Tony Gent (CEO), Jim Foster (Conservation Director), Philippa Goodwin (Administration & Finance Manager), Gary Powell (Senior Reserves Manager), Dr Karen Haysom (Species Programmes Manager), Dr John Wilkinson (Science Programmes Manager) and Anju Sarpal (Communications and Engagement Manager). The Senior Staff Management Team met regularly throughout the year to oversee the work of the organisation.

During the reporting period the Trust employed 53 members of staff, on full-time or part-time contracts, although not all were employed at the same time. At the end of March 2025, the Trust was employing 36 full-time and 11 part-time staff. During the year we also had contract assistance from other fieldworkers who worked closely with the staff of ARC. Throughout the year the Trust continued to use Contractors, supervised by ARC staff, to carry out significant work for the Trust. These contractor activities included habitat management and professional advice.

We provided supervision for five PhD projects running during the year. We remain grateful for the assistance from volunteers who helped with field surveys, at events and with conservation management tasks.

Three formal staff meetings were held, both in person and via Teams during the year and in addition to this, we continued with our monthly 'catch up' Teams meetings for staff and weekly drop-in meetings via Teams, particularly to enable out-posted staff to continue to interact with others in the organisation. Meetings of the Workstream Working Groups that oversee the delivery of the work plan and feed into the Business Plan and Strategy were also held during the year.

We continued to develop and review our policies and procedures during the year, and to update the ARC Staff Handbook and contracts of employment to comply with the latest employment legislation.

b. Health & Safety

Health & Safety is discussed formally by a Health & Safety committee and remains a high priority for the Trust. The Chief Executive Officer ensured that the Trustees were both kept informed of and given the opportunity to discuss health and safety issues at all Trustees' Meetings.

The Trust's Health & Safety Group consists of Richard Sharp (Health & Safety Officer), Tony Gent, Angela Reynolds and Dot Driver. The group met on three occasions during the year and prior to the dates of our Trustee Meetings to ensure that any issues could be included for the Trustee's Meeting Agenda and discussed by the Board of Trustees. At the regular meetings the Health & Safety Group discuss the development and updating of policies and procedures. The group continued to revise our generic risk assessments and continued work on our lone working procedures. Our Health & Safety Officer undertook the annual revision of our Health and Safety policy and produced an annual report on Health & Safety within the Trust. The EAP (Employee Assistance Programme) has continued to be useful for staff and ARC has retained this facility for employees. Home working had an impact on both staff and the organisation, in a variety of ways, some useful and some not so useful, and the Trust remain committed in encouraging staff to return to the office where possible.

Our Health & Safety Officer continued to represent the Trust at NGO Conservation Safety Group meetings throughout the year. These meetings allow for an exchange of Health & Safety information and practices and specific issues can be raised at this forum.

c. Funding and support

The Trust continued to develop its new membership scheme during 2024-25, looking at different tiers of membership. The Trust continued to use the services of a Fundraiser on a contractual basis to help develop our fundraising strategy and to assist with project funding and core funding bids, to maximise income to the Trust. The Trust remains a signed-up Charity with the Fundraising Regulator.

We would like to thank the following organisations for their financial support during the year:

- Anglian Water
- Banister Charitable Trust
- Beveridge Charitable Trust
- British Herpetological Society
- Chapman Charitable Trust
- D'Oyly Carte Charitable Trust
- Dorset Wildlife Trust
- Flintshire County Council
- Friends of Thetford Forest
- Garfield Weston
- Hadfield Trust
- Helvellyn Foundation
- Herpetological Conservation Trust
- Hertfordshire Zoo
- Highlands and Islands Environment Foundation
- Hugh Fraser Foundation
- John Swire Trust
- Marjorie Coote Foundation

- Marsh Charitable Trust
- Ministry of Defence
- National Lottery Heritage Fund
- Natural England
- NatureScot
- Nature Network Fund
- National Parks Authority
- Natural Resources Wales
- Oakdale Trust
- Perth and Kinross Council
- R.S. MacDonald
- Rural Payments Agency
- South Downs National Park
- Swire Trust
- Welsh Government
- William Dean Charitable Trust

The Trust remains grateful for the donations it receives from individuals throughout the year, which, where possible, are maximised through Gift Aid. The Trust successfully tendered for several small projects throughout the year, and these added to the Trust's income.

The Trust is grateful to the many volunteers and supporters who continue to assist us in our work during the year, including help with field conservation management work, survey and monitoring, supporting us at shows and events and with fundraising effort.

The Trust remains an active member of Wildlife & Countryside Link (W&CL) – a network of over 70 environmental bodies representing a joint membership of over 8 million people – that promotes the development of strong environmental policy and legislation in England and at the Westminster Parliament. ARC is also a member of Wales Environment Link and Scottish Environment Link, the equivalent 'sister bodies' to W&CL for Wales and Scotland respectively.

ARC remains dedicated to working in partnership; in particular, we maintained our involvement with the Rethink Nature partnership of species NGOs, including exploring further landscape scale collaborative projects. We maintained an active involvement with the network of Amphibian & Reptile Groups and other specialist NGOs, and notably Freshwater Habitats Trust and Norfolk Wildlife Trust. We have become increasingly active with UK Terrestrial Evidence Partnership of Partnerships (TePOP), a network of monitoring organisations coordinated by JNCC.

We maintained our relationship with European NGO's, continuing to work both through the Reptile and Amphibian Conservation Europe (RACE) coalition, and through our continued involvement with the Societas Europaea Herpetologica (SEH). RACE continued to represent ARC's interests on the European Habitats Forum.

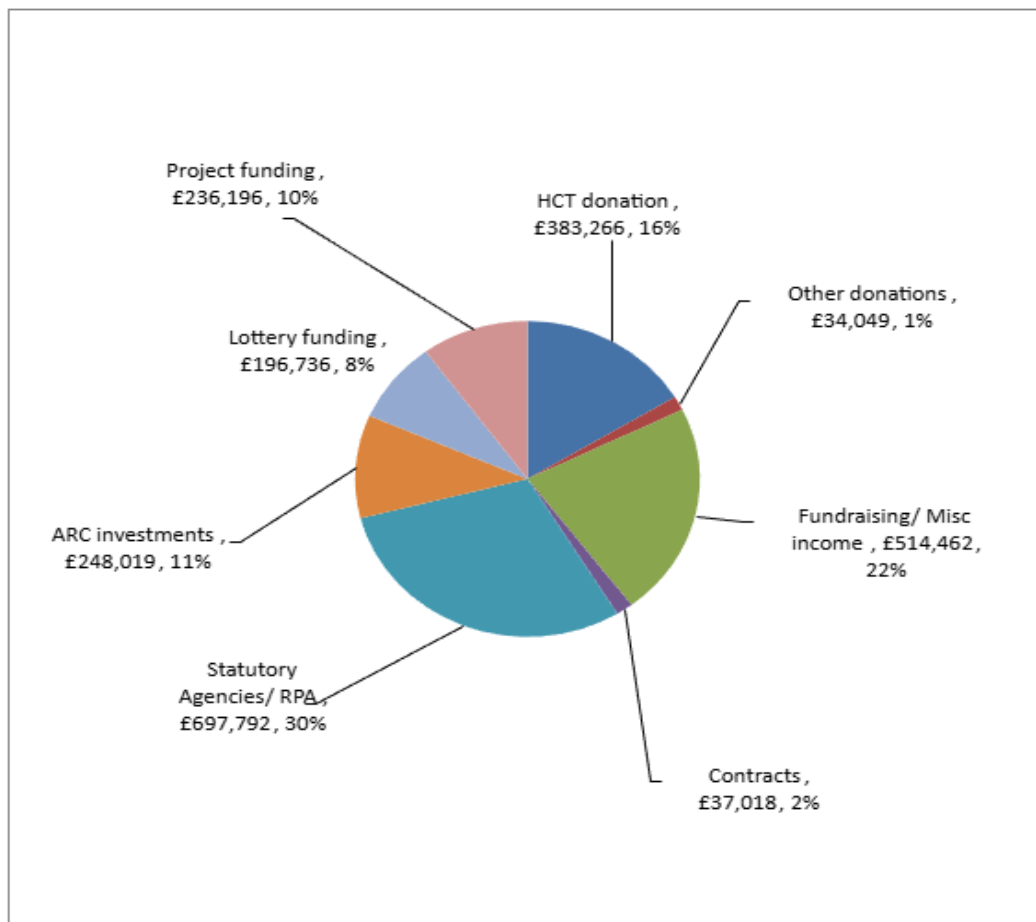
d. Statement of compliance

The Trust has complied with all laws and regulations applicable to the Charitable Company.

4. Summary of financial position for 2024/25

ARC had total incoming resources for the year of £2,347,538 (£2,205,272 in 2023/24) and total expenditure of £2,230,693 (£2,259,548 for 2023/24) (see Figs 1 & 2). The HCT donation of £383,267 (£389,332 in 2023/24) is made up of investment income from two endowment funds.

Total Income £2,347,538



Total Expenditure £2,230,693

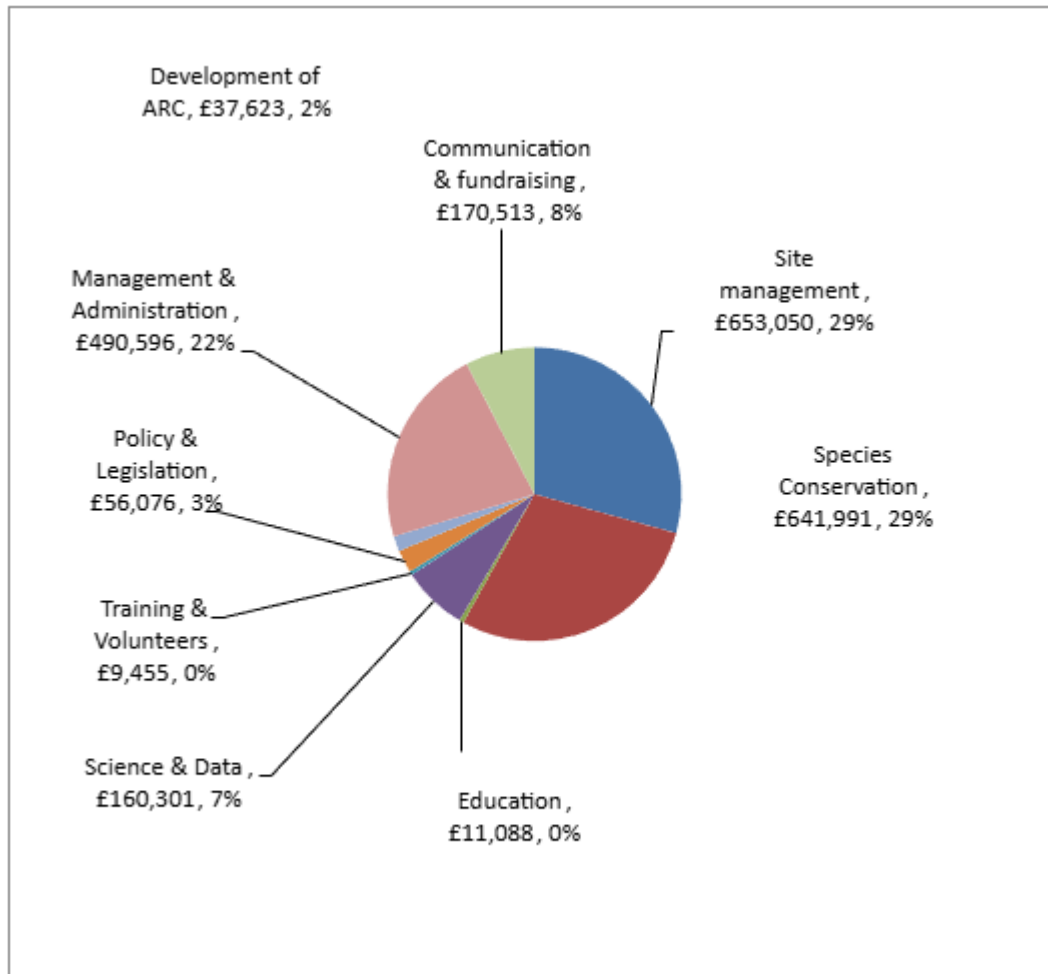


Figure 2 Proportion of Expenditure by work area

The Trustees maintain a financial reserve for discretionary use and as a cushion in the event of financial shortfall on a year-to-year basis as outlined in the Trust's 'Reserves Policy'. The total group funds held is £7,177,907 (£7,021,424 in 2023/24) of which £ 5,080,027 (£5,061,379 in 2023/24) relates to restricted funds. Of our total funds £1,438,522 is held as Fixed Assets and £3,939,952 is held as Investments. After making allowances for these two figures our "free" reserve totals £1,706,790 (£1,653,439 in 2023/24). The Trustees aim to maintain a reserve fund within unrestricted funds to provide flexibility for discretionary use and to act as a financial buffer in the event of shortfalls in income. While recognising that this may not always be achievable, the target level for reserves is set at 6 to 9 months of budgeted expenditure. At the year end, unrestricted free group reserves were within our target range. Full details of our financial position are given in our audited accounts for the period.

We continued our relationship with PKF Francis Clark as our appointed accountants. We continued to track income and expenditure across the year, producing monthly management accounts.

We continued to implement the decision that was made previously to move to a 'higher return' policy for our investments. As a result of this, our investment yield has been good, and it was agreed to retain this policy for the next year or so and review again at a later stage.

5. Achievements and performance for 2024/2025

a. Own Sites

The management of sites under our control remains a key element of our conservation strategy. Our sites are split between the Weald, Dorset, Hampshire, Norfolk, Cumbria and Wales. The nature of our control varies between sites. We own 24 nature reserves, which are mostly heathland sites in Dorset, Surrey and Hampshire, covering 346 ha. The schedule of sites are in Dorset, Ham Fuel Depot (4.31); Corfe Hills (4.7); Dunyeats (39.45); Parley Common (95.24); Lions Hill (41.6); Noon Hill (4.63); Matchams (0.37); Corfe Bluff (7.0); East Worgret (5.28); Great Ovens (48.0); Green Pool (4.5); Norden (21.8); Trigon (4.08); Canford Cliffs (0.28); Purbeck Close (0.04); Upton Esso (0.36); in Hampshire, Blackmoor (31.04); in Surrey, Gong Hill (1.49); Hankley Gomez (3.0); Witley (25); Lightwater - Rathbone (0.08); in Cumbria, Hyton Marsh (2.85); and in Wales, White Lion (0.9); Fields Farm (0.4).

Other sites are covered by a variety of different leases, agreements and licences. Our programme of site management is run by our Senior Reserves Manager Gary Powell and overseen in Dorset by Senior Field Officer Chris Dresh and in Surrey and Hampshire by our Weald Reserves Manager Rob Free.

We have continued with our extensive management programme which includes scrub and tree removal, heather management, provision of bare sand and control of invasive vegetation as well as wardening.

This work involved the Trust's field team, professional contractors and volunteers and continued to be recorded on the Countryside Management System software (CMSi). We are nearing completion of our own in-house system using ArcGIS which will allow us to have a central system for planning, recording and reporting all habitat management work against an agreed 5-year plan. We are developing and improving our overall longer term management planning.

The management for most of our reserves is funded via the Countryside Stewardship (CS) scheme. Nine of our sites in the Purbeck area are entered in the development phase of the Wareham ARC Landscape Recovery Project, which should result in elevated levels of site funding for a period of at least 20 years commencing 2026. A few of our sites remain in the older HLS scheme but these will transfer to CS over the next few years. The Trust remains an active partner in the Dorset Heaths Partnership (formerly Urban Heath partnership) which involves directing resources achieved through planning conditions on development to offsetting the impacts of additional housing on heathlands.

Our regular volunteer tasks have taken place in both the Dorset and Weald areas during the winter and summer seasons, assisting with our nature reserves management programme. These have proved very popular and remain valuable in helping the Trust achieve its programme of management work throughout the year

and in promoting the Trust locally. We maintained support for local liaison groups associated with our sites to gain support and input to the management work on our sites.

b. Conservation Projects

We continue to work to improve the conservation status of amphibians and reptiles across the countries of the UK, working with both governmental and non-governmental bodies, private organisations and volunteers. We have maintained engagement with statutory biodiversity strategies, seeking to influence their development and promoting herpetofauna conservation through them.

The Trust continued the delivery phases of the National Lottery Heritage Fund (NLHF) funded projects 'Natur am Byth' (in Wales) and 'Species on the Edge' (in Scotland) during 2024/25. Both projects received four years funding from the NLHF and will deliver a wide range of benefits to herpetofauna, the countryside and the public during this time.

The Trust also started work as a partner on a new initiative in the New Forest a project funded by the Species Survival Fund, a collaboration between Defra and the National Lottery Heritage Fund. This project works to deliver species recovery in the outer areas of the New Forest via habitat improvements and landowner engagement, and runs until March 2026

We continue to manage nature reserves in North Wales. ARC has worked in partnership with Flintshire County Council on a range of amphibian and reptile projects across the region. ARC's North Wales Officer continued to be successful in securing additional funding from small projects/grants throughout the year to help with ARC's work in North Wales.

Key achievements through working on species conservation plans and programmes

We continued our programme of Species Working Group meetings with external partners for the rare reptiles, natterjack toad, pool frog, great crested newt and adder.

The Trust remained actively involved with biodiversity policy work directly and through Wildlife & Countryside Link, Wales Environment Link and Scottish Environment Link. Specifically, we engaged with GB non-native species secretariat to address concerns around invasive species and the risks that they pose, led on the Natural England/ Zoological Society of London's Disease Risk & Health Surveillance project with Natural England and in connection with Local Nature Recovery Strategies and Species Conservation Strategies. We have developed approaches to setting goals for area-based conservation with several projects looking at Favourable Conservation Status.

Rare reptiles We continued our species recovery work for rare reptiles, including planning for rare reptile translocations. We continued to engage with landowners over management of rare reptile habitat and maintained our programme of 'Rapid Site Assessments' to evaluate the condition of rare reptile habitats for both sand lizard and smooth snake.

Rare amphibians ARC maintained the programme of regional recorders meetings that are essential for achieving effective national monitoring of natterjack toads. We continued to make improvements to the online recording system used for monitoring and improved the underlying maps. We continued to provide site management advice directly to landowners, visiting many sites across the species'

range, supported partners with conservation translocations and offered training courses to volunteers regarding monitoring for natterjack toads. We continued to monitor translocations, including to our Blackmoor reserve, where there are encouraging early signs of success.

We received funding for Pool Frogs during the year from Hertfordshire Zoo, William Dean Trust and Douglas and Joanne Chapman Animal Trust to help fund this work. ARC continued monitoring of the species at the two reintroduction sites and worked on plans to expand the range of this Critically Endangered species.

Great Crested Newt ARC continued to organise the half-yearly Great Crested Newt Working Group meetings. We remain part of the Natural England's Great Crested Newt Expert Licensing Panel. ARC continued to engage with the NatureSpace/ Newt Conservation Partnership District Licensing work – providing advice and looking to ensure this retains high standards and ambitions for the conservation of the species.

Scottish Projects ARC continued with its Saving Scotland's Amphibians and Reptiles project. The project continued to engage with Scottish Environment Link throughout the year. We received a further grant from the Swire Trust to support our activities into 2025/26. We held community and school-based events throughout the year and we have now established a close working group of volunteers who are sharing projects and surveying sites. Through this project, we promoted adder conservation and care in the Highlands, involving both land managers and crofters. We continued to hold a good number of walks and talks and worked with youth groups and developed education materials for schools.

ARC is partner on Species on the Edge, a four-year multi-partner project, involving Rethink Nature partners and NatureScot, with NLHF as the main funder. ARC continued its engagement in 2024/25 with our focus being through our Project Officer taking forward conservation work for natterjack toads and other species on the north Solway Coast.

Welsh Projects ARC continues with *Natur am Byth* Project bid to NHLF, which employs a staff member working on adders (Wales wide) and dune species in Swansea Bay, including sand lizards.

During the year a number of small projects for pond creation and restoration programme continued successfully with various borough councils. A number of public engagement events took place, including awareness raising, PR and educational activities along with volunteer workshops.

Channel Islands and Overseas ARC remains a member of the UK Overseas Territories Forum, through which we promote the conservation of amphibians and reptiles in the UK's Crown Dependencies and Overseas Territories. We are also partners in Jersey Pond Watch and Jersey Reptile Watch, aiming to promote species' monitoring in recovery in Jersey.

c. Awareness and Education

ARC has actively developed a programme to encourage wider inclusion. We have worked across the organisation and engaged with a range of partners to evaluate our current position and to develop our policies, training and approaches.

We continue to support our biodiversity network through the annual Herpetofauna Workers Meeting which we jointly organise and run with ARG UK. The 2025 event was held in February in Sheffield and the Science Meeting in partnership with BNSS in Bournemouth. Our supporter base has increased to 970 members and 1,000 volunteers nationally. Between April 2024 and March 2025, the ARC members scheme brought in over £33.5K (up £6.5K from last year). New members continue to register at a steady pace via the website. Most new members are choosing to set up regular payments, with several donating more than the minimum £3 per month.

ARC led on a further NLHF-funded new project, "HopSpots", which was awarded an initial 18-month development phase. This will scope a larger project on education and community engagement about reptiles and amphibians in schools and colleges, focusing on three key areas (Dorset, East Anglia and Merseyside). It will result in an application for a delivery phase, to be considered by NLHF.

ARC undertook a face-to-face training programme and continued with online delivery throughout the year for both volunteers and professionals. We continued to develop and deliver our partnership training programme with Field Studies Council and provided training to support our volunteer engagement. In addition, we provided opportunities for work experience for students.

The Trust continued with a programme of walks and talks around our reserves in Dorset, Surrey, Hampshire and Cumbria and we continued to attend several events both locally and nationally.

ARC continued to receive over 900 enquiries from the public, predominantly signposted by the RSPCA. We have developed an FAQ section of our website with the aim of updating the advice currently available to the public and making it more informative.

ARC remained busy with its media coverage throughout the year and our following continues to grow. We increased the amount of news and information going out on social media and this saw an uptake in followers, with 19,000 followers on Facebook and YouTube and over 18,500 followers on Twitter, signposting to a new more ethical platform, Bluesky, combined. We continued to grow our followers on Instagram (5K plus followers). Our greatest on-line platform increase has been with the professional community on Linked-in (over 22,937 followers). The addition of a TikTok and instagram accounts has engaged younger audiences with over 8,000 followers.

Data taken from Google analytics shows between April 2024 and March 2025 was visited by 362K users and received over 261K page views with the most popular being the species advice, FAQ and About Us pages.

Over £19K has been taken via the website in one off payments through donations, shop purchases and event registrations and we have continued development and promotion of various fundraising activities, through in person events and on-line including ARC's new branded Teemill clothing store.

One issue of our membership magazine *Arc Eye* was produced and sent to members. ARC has various Membership strands namely Junior; Students and International schemes, offering new tangible, online resources.

Individual and partner visitors to the website continue to sign up to receive ARC bi-monthly e-newsletter; the readership has now increased to over 4,230.

We continue to support the joint social media communications being undertaken by partners such as Natural England, Rethink Nature and Wildlife & Countryside Link.

Broadcast and print media enquiries and coverage has increased, notably at a national media level and podcasts. The use of our new media library enables us to archive images, audio and video, in a more topic tagged format and deliver wider partner communications and synopsis to journalists in advance.

d. Research and Monitoring

We made significant progress in our monitoring and surveillance programme on several different fronts. We expanded the delivery of the National Amphibian and National Reptile Surveys, including increasing the involvement of ARC staff, providing training, managing volunteer data and promoting survey protocols, and engaged with partner organisations. We increased the use of the ARC survey hub, further developing its content and making data more accessible.

We are currently supporting 5 PhD studentships, including (i) investigating UK toad declines in partnership with the Universities of Wolverhampton and Salford; (ii) studying impacts of invasive alpine newts with the University of Plymouth and ZSL and (iii) analyses of monitoring data and its application to describing status with the University of Kent and the Centre for Ecology and Hydrology. We both led on and contributed to several papers published in peer reviewed Journals and professional magazines.

The annual ARC and British Herpetological Society Scientific Meeting was held in Bournemouth in November 2024. The event was well attended and provided a good variety of talks.

e. Policy and Legislation

A considerable amount of advocacy was generated around proposed policy and legislative changes and notably in England. Key areas of work revolved around the Land Use Planning systems, agriculture, water and biodiversity policy – the latter notably through changes introduced by the Environment Act 2021, Nature Recovery Networks, Local Nature Recovery Strategies (LNRS) and tree planting plans related to climate change mitigation. With other NGO partners we engaged with Government and its agencies over non-native species policy, the Scottish Nature Bill, land management and sustainable farming in Wales, the post-implementation review of the Habitats Regulations and proposals around planning reform and Biodiversity Net Gain in England. ARC remained actively involved in the development of new legislation and policy across the UK, through engagement with the 'Link' partnerships in England, Scotland and Wales, through working directly with Government and the nature conservation agencies and through working on practical implementation projects, such as our continuing active involvement with the implementation of 'District Level Licensing' for Great Crested Newts including representation on Natural England's Great Crested Newt Licensing Expert Panel.

f. Developing ARC

As ARC continues to grow, we understand the importance to invest in our IT infrastructure, and we will continue to monitor and improve this.

ARC has continued to ensure compliance with GDPR, cybersecurity and staff training.

All ARC's policies were reviewed and amended as necessary, again ensuring compliance.

Governance of the Trust is undertaken by the Board of Trustees, who met remotely three times during the year at formal Trustees Meetings and via a separate sub-group to oversee financial administration of the Trust.

The Staff Handbook was updated to ensure compliance with current employment regulations with the help of our HR advisors. Staff training in regard to mandatory employment requirements were completed.

We retained the services of a contract fundraiser working part time for ARC during the year. This post continues to enable us to submit funding bids to continue our existing work and look at new projects, increasing our capacity to do so. We benefited from further legacy income during the year.

ARC Ecological Services Limited, our consultancy arm, has employed a full time Ecologist to upscale the business. The consultancy continues to offer one of the best options for bringing unrestricted funds into ARC. The Board of Directors of ARC ESL continue to provide feedback to ARC Trustees at the ARC Trustee Meetings.

g. Effective working

The Trust continued its programme of Senior Staff Management Team Meetings, Health & Safety Meetings, Trustees' Meetings, Staff Meetings and budgetary meetings. Regular financial updates were given at the Finance and Ops sub-committee meetings and the subsequent Trustees' meetings throughout the year.

The system of staff appraisals was maintained, and individual training needs identified and addressed. We continue to outsource the Trust's payroll but all other finance procedures remain in-house, which is cost and time effective. This year, through our finance processes, has enabled us to report better to Trustees and Workstream Managers on budget position. We continued to use external Human Resource advice and expertise regarding employment law and staffing advice. Outsourcing these areas of work continues to offer the most efficient and cost-effective way of dealing with these issues. We continue working with our pension providers and payroll department to ensure that auto-enrolment is up to date and that we are compliant in all aspects.

6. Future priorities and development of the Trust

The ARC Business Plan and Work Plan for 2025/26 were updated to start planning ARC's future priorities.

During the year 2025/2026 ARC will:

Own nature reserves

- Continue to maintain and manage our network of nature reserves looking to ensure effective and sustainable management and reduce environmental impact.
- Secure funding for site management, notably exploring options under new funding schemes
- Further develop and review our work planning system to enable more efficient planning, recording and reporting on site activity.
- Implement a monitoring plan for ARC's nature reserves including developing impact/ conservation target measures and produce initial baseline assessment.

Species programmes

- Publish and promote Species Action Plans.
- Further progress ARC's work on Favourable Conservation Status including through the production of FCS definitions and strategies
- Advocate for local to national integration for status assessments and action planning e.g. Purbecks and Surrey and develop a programme of communication and advocacy to promote favourable conservation managers by land managers
- Take forward funded Species Recovery projects including through direct conservation delivery (including habitat management, captive breeding or rearing) and providing advice, in delivering actions plans for key species.
- Produce internal and external communications to explain ARC's National Amphibian and Reptile Monitoring Programme.
- Produce a report on the conservation status of the UK's Amphibian and Reptile Species
- Influence policy and legislation so that they appropriately consider herpetofauna.
- Further develop the European herpetological network RACE and explore project funding opportunities, including for a project defining Important Herpetofauna Areas in Europe.
- Maintain an overview of herpetofauna conservation in the UK Overseas Territories and look for opportunities for ARC's involvement here especially through developing collaborative partnerships with organisations in both the UK and the Overseas Territories.

Communications and outreach

- Continue to support a core sustainable education programme for ARC in England through science, education and engagement.
- Widen the Trust's reach as a forward-thinking and inclusive leader.
- Widen engagement through Media and members channels and develop our involvement with the New Forest Reptile Centre.
- Deliver a series of events and conferences, notably the Herpetofauna Workers Meeting in 2026 and further develop and support our membership.
- To develop and manage the involvement of high-profile individuals in order to increase potential for supporting fundraising and advocating ARC's activities.

Governance, Administration, finance and organisational development.

- Produce Annual Work Plan 2025/26

- Review ARC's Governance structure including assessing the option of becoming a Charitable Incorporated Organisation and to take forward recommendations as appropriate
- Further develop and communicate ARC's strategy/ five-year plan, with a view to reviewing the effectiveness of ARC's organisational structure.
- Ensure compliance with completion of statutory Charity and Company reporting, and through holding three Trustees' Meetings and an AGM during the year.
- Ensure continuity of Finance & Administration Manager's role with a segregation of duties for Finance and Admin and HR functions.
- Establish and implement a programme of IT updates and renewals, especially regarding cybersecurity. Review how we record data and improving our processes and systems. Ensuring staff complete relevant training including GDPR.
- Review ARC's performance and impact measures.
- Undertake an annual review the Trusts' policies and Risk Register.
- Continue to complete the transfer of assets from HCT regarding its nature reserves, ensuring that as leases come up for renewal they are renewed in the name of Amphibian and Reptile Conservation.
- Ensure cost effectiveness throughout the Trust.
- Maintain a programme of fundraising and explore new approaches to generating resources for sustaining ARC's activities.

Regional Programmes

- Develop options for a Sustainably funded programme in South Wales – and look to develop this as model for wider application across the UK.
- Continue to develop ARC in Scotland, through education, training and monitoring.
- Implement the delivery phase of the '*Species on the Edge*' project in Scotland.
- Continue with the Scottish project, funded by RS MacDonald and other funders, which began in September 2021, having secured funding until 2026.
- Continuing with *Natur am Byth* project in Wales.
- Development of project work in Jersey and Northern Ireland.

Science

- Ensure current PhD students are supported and complete and publish work.
- Further promote evidence-based conservation including through producing scientific publications based around work undertaken by or supported by ARC.

Training

- Improve training delivery in ARC, and in particular look to the roles that should be being played by different people across the organisation and the resources that they need to support them.

- Develop online training for surveys, field taster sessions, monitoring and mentoring.
- Develop online training regarding staff/ workplace issues.

7. Patrons, Trustees and Senior Staff

Patrons

The Earl of Malmesbury
Chris Packham
Iolo Williams
Lucy Cooke

Trustees (Directors)

Mr Jonathan Webster (Chairman)
Mr Howard Inns (Vice- Chairman)
Mr Jeremy Bruce MSc, BA (Treasurer)
Dr Roger Mitchell BSc, MSc, PhD, CBiol, FRSB
Professor Richard Griffiths BSc, PhD, FRSB
Dr Robert Jehle BSc, PhD
Mr David Elliott, BSc, MBA
Miss Rebecca Turner, BSc, MSc
Mrs Stephanie Davies

The Trustees are appointed by approval of the full Board of Trustees.

Senior Staff Members

Dr Tony Gent PhD, CBiol, MRSB	Chief Executive Officer
Mr Jim Foster BSc, MSc, MCIEEM	Conservation Director
Mr Gary Powell	Senior Reserves Manager
Mrs Philippa Goodwin	Administration and Finance Manager
Ms Anju Sarpal BA., MICPR	Communications and Engagement Manager
Dr John Wilkinson BSc, PhD	Science Programmes/Regional Projects/Manager



Signed:

Dr Tony Gent
Chief Executive Officer

Company No. 06932972 (England and Wales)

Charity No. 1130188 (England and Wales), SCO44097 (Scotland)

AMPHIBIAN AND REPTILE CONSERVATION TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ACCOUNTS YEAR ENDED 31 MARCH 2025

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AMPHIBIAN AND REPTILE CONSERVATION TRUST

LIST OF TRUSTEES (DIRECTORS)

31 MARCH 2025

Trustees (Directors)

Mr Jeremy Bruce MSc, BA

Mrs Stephanie Davies

Mr David Elliott BSc, MBA

Professor Richard Griffiths BSc, PhD, FRSB

Mr Howard Inns (Vice-Chairman)

Dr Robert Jehle BSc, PhD

Dr Roger Mitchell BSc, MSc, PhD, CBiol, FRSB (Treasurer)

Ms Rebecca Turner BSc MSc

Mr Jonathan Webster (Chairman)

Company Secretary

Dr Antony Hugh Gent BSc, PhD, CBiol, MRSB

Key Staff

Dr Antony Hugh Gent PhD, CBiol, MRSB (CEO)

Philippa Goodwin (Administration and Finance Manager)

Jim Foster, BSc, MSc, MCIEEM (Conservation Director)

AMPHIBIAN AND REPTILE CONSERVATION TRUST**LEGAL AND ADMINISTRATIVE INFORMATION**

Charity Registration Number: 1130188 (England and Wales),
SCO44097 (Scotland)

Company Registration Number: 06932972 (England and Wales)

Registered Address: 744-748 Christchurch Road
Bournemouth
Dorset
BH7 6BZ

Bank: Lloyds Bank Plc
582-584 Christchurch Road
Bournemouth
Dorset
BH1 4BH

Investment Managers: Investec
2 Gresham Street
London
EC2V 7QP

Schroder & Co Ltd
31 Gresham Street
London
EC2V 7QA

Auditors: PKF Francis Clark
Statutory Auditors
Towngate House
2-8 Parkstone Road
Poole
BH15 2PW

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

YEAR ENDED 31 MARCH 2025

The Trustees present their Report and the audited Consolidated Financial Statements, for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the charity and of the group.

Review of Activities

The Trustees have produced a separate Annual Report for 2024/25 reviewing the Trust Activities for the Herpetological Conservation Trust and the Amphibian and Reptile Conservation Trust which incorporates the necessary narrative information required by the Statement of Recommended Practice.

On 1 April 2011 a transfer agreement between the Herpetological Conservation Trust and Amphibian and Reptile Conservation Trust became effective. This is intended to rationalize the way in which the two charities work by transferring all the assets and liabilities relating to the operational work of the Herpetological Conservation Trust to Amphibian and Reptile Conservation Trust. The agreement states that all assets and liabilities excluding the Permanent Endowment Fund be transferred from Herpetological Conservation Trust to Amphibian and Reptile Conservation Trust.

Trustees

The full list of Trustees is shown on page 1.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity’s activities, in accordance with the Charity Commission’s guidance on Public Benefit.

The annual report sets out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through the conservation elements of biodiversity for people now and in the future, offering general and specialist advice free to members of the public, landowners and land managers and managing a suite of nature reserves. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission guidance on Public Benefit.

Reserves Policy

The Trustees aim to maintain a ‘reserve’ fund as an element of the unrestricted funds for discretionary use and as a cushion in the event of financial short-fall on a year to year basis. While accepting that this may not be possible in some years, the Trustees aim to see this amount grow year by year. At the year-end, unrestricted group reserves were £2,097,880 (2024: £1,960,045).

Risk Management

- 1 The Trust undertakes Risk Assessments of the following areas:
 - Financial management
 - Financial liability
 - Health & safety
 - Nature reserves, other land and buildings
- 2 The Trust ensures adequate insurance at all times to guard against reasonably expected risks.
- 3 The Trust identifies the appropriate levels for its financial reserves via a separate policy.
- 4 The Trust maintains an up to date Health & Safety policy addressing the health, safety and welfare of our staff and people affected by its activities.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

YEAR ENDED 31 MARCH 2024

Statement of Trustees' Responsibilities

The trustees (who are also directors of Amphibian and Reptile Conservation Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards comprising FRS 102 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 in operation.

The trustees are responsible for keeping adequate 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware:

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

Auditors

A resolution to re-appoint PKF Francis Clark for the ensuing year will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

Small Company Provisions

The report of the trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This Report was approved by the Trustees on.....16 December 2025..... and signed on their behalf by

Jonathan Webster (Chairman)
Director

Signed by:

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AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2025****Opinion**

We have audited the financial statements of Amphibian and Reptile Conservation Trust for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Balance Sheet, Consolidated Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities SORP (FRS 102)”.

In our opinion the financial statements:

- give a true and fair view of the state of the group's affairs as at 31 March 2025 and of its results 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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 Charity’s ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorized 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 charitable company trustees are responsible for the other information. The other information comprises the information included in the annual report of the trustees (directors), 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.

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2025**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the financial statements.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 4, the charitable company trustees 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 charitable company trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the charitable company trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the charitable company trustees either intend to liquidate the 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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2025**

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and employment law. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management and trustees how compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Discussed with management whether any reportable health and safety incidents occurred under the requirements of RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) during the year.
- Reviewed legal and professional costs to identify any costs in respect of non-compliance.
- Reviewed Board minutes.

We assessed the susceptibility of the financial statements to material misstatement via three significant risks. The first was management override or fraud and obtained an understanding of the controls in place to mitigate the risk of fraud. Secondly, we evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements. Finally, we assessed the risk of the unrestricted and restricted funds being materially misstated, as the charity has a number of restricted income streams which have costs attributed to them, some of which are estimated. Based upon our understanding we designed and conducted audit procedures including:

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Reviewing estimates and judgements made in the accounts for any indication of bias.
- Agreeing contract and grant income contracts to amounts posted to the income nominals.
- Agreeing accrued income to amounts received post year end in the bank account.


AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2025**

- Reviewing grant and income contracts for restrictions to ensure that the restricted income and expenditure is accurately represented in the financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006 and in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our work has been undertaken so that we might state to the charitable company trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

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*Adrian Way FCA FCCA (Senior Statutory Auditor) For and on behalf of
PKF Francis Clark, Statutory Auditor,
Towngate House
2 – 8 Parkstone Road,
Poole,
BH15 2PW*

Date: 17 December 2025

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	2	447,144		447,144	443,218
Other trading activities	3	2,730	-	2,730	4,059
Investments	4	22,620	225,399	248,019	252,640
Charitable activities	5	171,507	1,234,277	1,405,784	1,468,232
Other	6	36,637	207,224	243,861	37,123
		680,638	1,666,900	2,347,538	2,205,272
Expenditure on:					
Raising funds	7	-	25,623	25,623	24,998
Charitable activities	8	769,631	1,435,439	2,205,070	2,253,173
		769,631	1,461,062	2,230,693	2,278,171
Net gains/losses on investments					
Realized		-	22,947	22,947	(726)
Unrealized		-	16,691	16,691	57,691
		(88,993)	245,476	156,483	(15,935)

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total (as restated) 2024 £
Net incoming resources before transfers (from page 9)		(88,993)	245,476	156,483	(15,935)
Gross transfers between funds		226,828	(226,828)	-	-
Net movement in funds		137,835	18,648	156,483	(15,935)
Reconciliation of funds					
Funds brought forward		1,960,045	5,359,329	7,319,374	7,335,309
Funds carried forward	22	2,097,880	5,377,977	7,475,857	7,319,374

All income and expenditure derive from continuing activities.

The notes on pages 14 to 30 form part of these financial statements.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2025

	Note	2025		2024 (as restated)	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	16		1,736,472		1,660,255
Investments	17		3,939,952		3,927,364
			<u>5,676,424</u>		<u>5,587,619</u>
CURRENT ASSETS					
Debtors	18	258,174		854,942	
Cash at bank and in hand		1,861,053		1,093,114	
		<u>2,119,227</u>		<u>1,948,056</u>	
LIABILITIES FALLING DUE WITHIN ONE YEAR					
Creditors	19	319,794		216,301	
			<u>1,799,433</u>		<u>1,731,755</u>
NET CURRENT ASSETS					
			<u>7,475,857</u>		<u>7,319,374</u>
NET ASSETS					
			<u>7,475,857</u>		<u>7,319,374</u>
FUNDS					
Unrestricted	22	2,097,880		1,960,045	
Restricted		5,377,977		5,359,329	
			<u>7,475,857</u>		<u>7,319,374</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies' regime.

Approved by the Board of Trustees on..... 16 December 2025 and signed on its behalf by

Signed by:

Jonathan Webster

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Jonathan Webster (Chairman)
Director

The notes on pages 14 to 30 form part of these financial statements.

Company Number: 06932972 (England and Wales)

AMPHIBIAN AND REPTILE CONSERVATION TRUST

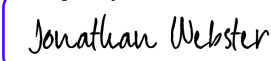
BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025		2024 (as restated)	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	16		1,736,002		1,660,255
Investments	17		3,940,052		3,927,464
			<u>5,676,054</u>		<u>5,587,719</u>
CURRENT ASSETS					
Debtors	18	276,753		875,263	
Cash at bank and in hand		1,839,640		1,063,730	
		<u>2,116,393</u>		<u>1,938,993</u>	
LIABILITIES FALLING DUE WITHIN ONE YEAR					
Creditors	19	315,911		210,939	
			<u>1,800,482</u>		<u>1,728,054</u>
NET CURRENT ASSETS					
			<u>7,476,536</u>		<u>7,315,773</u>
NET ASSETS					
			<u>7,476,536</u>		<u>7,315,773</u>
FUNDS					
Unrestricted	22	2,098,559		1,956,444	
Restricted		5,377,977		5,359,329	
			<u>7,476,536</u>		<u>7,315,773</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies' regime.

Approved by the Board of Trustees on.....16 December 2025..... and signed on its behalf by

Signed by:


Jonathan Webster (Chairman)
Director

The notes on pages 14 to 30 form part of these financial statements.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flow from operating activities			
Net income/(expense)		156,483	(15,935)
Depreciation	16	26,664	19,812
Investment Income	4	(248,019)	(252,640)
(Gains)/Losses on investments	11	(16,691)	(57,691)
(Increase)/decrease in debtors		596,768	1,508
(Decrease)/increase in creditors		103,493	(39,774)
Cash flow from operating activities		618,698	(344,720)
Cash flow from investing activities			
Payments to acquire tangible fixed assets	16	(102,881)	(13,170)
Payments to acquire investments	17	(201,820)	(309,215)
Receipts from sales of investments		189,207	293,617
Investment income	4	248,019	252,640
Net cash flow from investing activities		132,525	223,872
Net increase/(decrease) in cash and cash equivalents		751,223	(120,848)
Cash and cash equivalents at 1 April 2024		1,222,606	1,343,454
Cash and cash equivalents at 31 March 2025		1,973,829	1,222,606
Cash and cash equivalents consist of:			
Cash at bank and in hand		1,861,053	1,093,114
Cash held by investment managers		112,776	129,492
Cash and cash equivalents at 31 March 2025		1,973,829	1,222,606

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1. Summary of significant accounting policies

a. General information and basis of preparation

Amphibian and Reptile Conservation Trust is a charitable company registered in the United Kingdom. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are as detailed on page 3 and 4.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

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

b. Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2025.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus/ (deficit) for the financial year of £160,763 (2024: (£20,467)).

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealized gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

c. Funds

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside at the discretion of the Trustees for specific purposes. The purpose and use of the designated unrestricted funds are set out in the notes to the financial statements.

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****d. Income recognition**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations and legacy income represent amounts receivable during the period and are recognized where entitlement has been established, there is certainty of receipt and the amount can be measured with sufficient reliability. Gift-Aid income is included gross of attributable tax recoverable.

Legacy gifts are recognized on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognized stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants represent voluntary amounts attributable to the period covered by the Accounts and are recognized on an accruals basis. Grants received in respect of future periods are carried forward as deferred income in creditors.

Government grants receivable as compensation for expenses already incurred will be recognized in the income and expenditure in the same period in which the related expenditure is incurred.)

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognized when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as share. It includes dividends and interest. Income is recognized in the period in which it is earned and is included gross of attributable tax recoverable.

Other than significant donated income-in kind, no account is taken of the substantial contributions made by the many volunteers and volunteer organizations who provide various services and supplies free of charge.

e. Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognized where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorized under the following headings:

- Costs of raising funds
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

f. Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at head office.

The analysis of these costs is included in note 9.

g. Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Expenditure on land acquired for management, including costs of acquisition, is capitalized and is not depreciated. Donated land and buildings are included at their current value at the date of the gift. Heathland donated to the Trust between 2000 and 2016 has been recognized at £1,000 per hectare, being the fair value at the date of the gift, estimated by the trustees. Land and buildings are not revalued.

Depreciation is provided on other fixed assets, at rates calculated to write off the costs, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold property	- 50 years straight line
Leasehold improvements	- 25 years straight line
Motor vehicles	- 4 years straight line
Tools and equipment	- 4 years straight line
Computer and office equipment	- 4 years straight line

h. Investments

Investments held as fixed assets, are held under a discretionary management agreement, on behalf of the Fund's Trustees, and are recognized initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognized in 'net gains/ (losses) on investments' in the SOFA. Fair value is determined on the basis of the market value of the investments and uninvested cash comprising the portfolio (excluding accrued interest) at the accounting date.

Market value for equities and fixed-interest securities is the last traded price or the closing mid-market quoted price. For unit trusts, the mid-market price prevailing on the balance sheet date is used. Accrued interest is excluded from the valuation of fixed interest stocks but is included in debtors as accrued income.

Investments in subsidiaries are measured at cost less impairment.

i. Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognized in expenditure.

j. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

k. Operating leases

Rentals payable under operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SOFA on a straight line basis over the term of the lease.

l. Pensions

The charity contributes to an auto-enrolment Legal & General scheme for all employees. Contributions payable to these plans are charged against income in the period in which they fall due

m. Tax

The charitable company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

n. Going concern

The financial statements have been prepared on a going concern basis. In the opinion of the board, the charity has sufficient working capital to continue to meet its financial obligations and pay its liabilities as they fall due for the foreseeable future. The board have considered the level of funds held and the expected level of income and expenditure for 12 months from authorizing these financial statements. The budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

o. Public Benefit Entity Concessionary Loans

Concessionary loans to/from other public benefit entities are initially recognized at the amount paid or received. Loans are subsequently adjusted to take account of interest payable or receivable, and any indicators of impairment losses.

2. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations	27,413	-	27,413	26,162
Donations from HCT	383,266	-	383,266	389,332
Friends income	33,464	-	33,464	27,724
Legacy income	3,001	-	3,001	-
	<hr/> 447,144	-	<hr/> 447,144	<hr/> 443,218

All income in the prior year was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

3. Income from other trading activities

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Merchandising sales	2,730	-	2,730	4,059
	<u>2,730</u>	<u>-</u>	<u>2,730</u>	<u>4,059</u>

All income in the prior year was attributable to unrestricted funds.

4. Income from investments

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Bank interest	22,620	-	22,620	19,846
Investment income	-	225,399	225,399	232,794
	<u>22,620</u>	<u>225,399</u>	<u>248,019</u>	<u>252,640</u>

£232,794 of income in the prior year was attributable to restricted funds and £19,846 was attributable to unrestricted funds.

5. Income from charitable activities

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Workstream 1 - Nature reserves	-	734,810	734,810	734,154
Workstream 2 - Conservation and species programs	-	338,416	338,416	552,492
Workstream 3 - Communication and outreach	26,810	35,417	62,227	-
Workstream 4 - Administration and finance	124,674	-	124,674	58,157
Workstream 5 - Regional training and science programs	2,720	125,634	128,354	98,058
ARC Ecological Services	17,303	-	17,303	25,371
	<u>171,507</u>	<u>1,234,277</u>	<u>1,405,784</u>	<u>1,468,232</u>

£1,384,704 of income in the prior year was attributable to restricted funds and £83,528 was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

6. Other income

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Miscellaneous income	4,197	-	4,197	104
Miscellaneous Contracts	32,440	207,224	239,664	37,019
	<u>36,637</u>	<u>207,224</u>	<u>243,861</u>	<u>37,123</u>

All income in the prior year was attributable to unrestricted funds.

7. Investment management costs

	2025 £	2024 £
Investment manager fees	<u>25,623</u>	<u>24,998</u>

All of the above costs were attributable to restricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

8. Analysis of expenditure on charitable activities

	2025	2024
	£	£
Costs of activities in furtherance of the Charity's objects		
Expenditure by area		
WS1 - Nature reserves	794,805	662,385
WS2 - Conservation and species programs	627,935	745,707
WS3 - Communication and outreach	187,114	170,436
WS4 - Administration and finance	284,893	313,000
WS5 - Regional training and science programs	294,235	343,022
ARC Ecological Services	16,088	18,623
	2,205,070	2,253,173

The analysis of expenditure for 2025 is as follows:

	Activities undertaken directly	Support costs	Total
	£	£	£
WS1 - Nature reserves	168,971	625,834	794,805
WS2 - Conservation and species programs	69,597	558,338	627,935
WS3 - Communication and outreach	7,313	179,801	187,114
WS4 - Administration and finance	22,550	262,343	284,893
WS5 - Regional training and science programs	88,936	205,299	294,235
ARC Ecological Services	16,088	-	16,088
	373,455	1,831,615	2,205,070

£1,794,803 of expenditure in the prior year was attributable to restricted funds and £458,370 was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

9. Allocation of support costs

	Salaries and related costs	Office overheads	Vehicle costs	Insurances	Governance costs	Total
	£	£	£	£	£	£
WS1 - Nature reserves	486,361	116,930	12,388	10,155	-	625,834
WS2 - Conservation and species programs	433,907	104,319	11,052	9,060	-	558,338
WS3 - Communication and outreach	139,730	33,594	3,559	2,917	-	179,800
WS4 - Administration and finance	153,380	36,781	3,897	3,194	65,092	262,344
WS5 - Regional training and science programs	159,546	38,358	4,064	3,331	-	205,299
Total	1,372,924	329,982	34,960	28,657	65,092	1,831,615

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

10. Governance costs

	2025	2024
	£	£
Committee and meeting expenses	2,125	3,399
Auditors' remuneration	18,360	17,000
Auditors' remuneration – non audit work	23,652	15,785
Legal and professional fees	20,955	20,914
	<u>65,092</u>	<u>57,098</u>

11. Net income for the year

	2025	2024
	£	£
Net income is stated after charging:-		
Staff costs (Note 14)	1,372,925	1,432,111
Auditors' remuneration - audit	18,360	17,000
- other	23,652	15,785
Depreciation	26,664	19,812
Operating lease rentals	6,750	6,264
(Profit)/loss on fair value movement of investments	(16,691)	(57,691)
	<u>1,372,925</u>	<u>1,432,111</u>

12. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £18,360 (2024: £17,000) and other services of £23,652 (2024: £15,785).

13. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2024: £Nil).

The total amount of employee remuneration received by key management personnel is £153,857 (2024: £155,408). The trust considers its key management personnel comprise Philippa Goodwin, Dr Antony Gent and James Foster.

Trustees' expenses reimbursed for travelling and meeting costs during the year amounted to £2,484 (2024: £685). Two (2024: Three) Trustees were in receipt of reimbursed expenses.

14. Staff costs and employee benefits

	2025	2024
	£	£
Wages and salaries	1,172,072	1,227,087
Social security costs	108,783	110,416
Other pension costs	92,070	94,608
	<u>1,372,925</u>	<u>1,432,111</u>

The average number of employees (excluding contract labor) during the year was 43 (2024: 47). No employee is paid over £60,000.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

15. Pension Scheme

Defined contribution pension scheme

The charitable company operates a defined contribution pension scheme. The pension cost for the year amounted to £92,070 (2024: £94,608). At the year-end £11,122 was due in respect of pension contributions (2024: £10,967).

16. Tangible fixed assets

Group (as restated)

	Land and Buildings £	Computer & Office Equipment £	Motor Vehicles £	Tools & equipment £	Total £
Cost					
At 1 April 2024 (as restated)	1,728,843	5,028	-	8,142	1,742,013
Additions	75,000	8,041	-	19,840	102,881
Disposals	-	-	-	-	-
At 31 March 2025	1,803,843	13,069	-	27,982	1,844,894
Depreciation					
At 1 April 2024	78,465	1,256	-	2,037	81,758
Charge for year	16,519	3,150	-	6,995	26,664
Disposals	-	-	-	-	-
At 31 March 2025	94,984	4,406	-	9,032	108,422
31 March 2025	1,708,859	8,663	-	18,950	1,736,472
31 March 2024	1,650,378	3,772	-	6,105	1,660,255

Note: Included in land and Buildings is Land and Property at Noon Hill, Verwood which was left to The HCT in a will during 1998. The value placed at the time of the gift was set by the Trustees at £150,000. The freehold Property was sold during 2013/2014 for £290,000, and the SSSI land has been retained with a value of £Nil.

Included in land and buildings is a leasehold property which was purchased in 2018/2019 and refurbished in 2019/2020. The lease term is 999 years and runs until 7 March 3018.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

Charity (as restated)	Land and Buildings £	Computer & Office Equipment £	Motor Vehicles £	Tools & equipment £	Total £
Cost					
At 1 April 2024 (as restated)	1,728,843	5,028	-	8,142	1,742,013
Additions	75,000	7,571	-	19,840	102,411
Disposals	-	-	-	-	-
At 31 March 2025	1,803,843	12,599	-	27,982	1,844,424
Depreciation					
At 1 April 2024	78,465	1,256	-	2,037	81,758
Charge for year	16,519	3,150	-	6,995	26,664
Disposals	-	-	-	-	-
At 31 March 2025	94,984	4,406	-	9,032	108,422
31 March 2025	1,708,859	8,193	-	18,950	1,736,002
31 March 2024	1,650,378	3,772	-	6,105	1,660,255

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

17. Fixed asset investments

Group

	Listed investments £	Total £
Cost/valuation		
At 1 April 2024	3,927,364	3,927,364
Additions	201,820	201,820
Disposals	(205,923)	(205,923)
Revaluation	16,691	16,691
At 31 March 2025	<u>3,939,952</u>	<u>3,939,952</u>
Impairment		
At 1 April 2024 and 31 March 2025	-	-
Carrying amount		
31 March 2025	<u>3,939,952</u>	<u>3,939,952</u>
31 March 2024	<u>3,927,364</u>	<u>3,927,364</u>
	2025 £	2024 £
UK Quoted Securities:		
Fixed interest	627,966	569,833
Equities	1,143,410	1,071,140
Overseas fixed interest		
Overseas equities	1,328,452	1,366,170
Other investments	727,348	790,730
Market value of investments at 31 March 2024	<u>3,827,176</u>	<u>3,797,873</u>
Cash held by Investment Managers	112,776	129,491
	<u>3,939,952</u>	<u>3,927,364</u>

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

17. Fixed asset investments (cont)

Charity

	Listed investments £	Other investments £	Total £
Cost/valuation			
At 1 April 2024	3,927,364	100	3,927,464
Additions	201,820	-	201,820
Disposals	(205,923)	-	(205,923)
Revaluation	16,691	-	16,691
At 31 March 2025	<u>3,939,952</u>	<u>100</u>	<u>3,940,052</u>
Impairment			
At 1 April 2024 and 31 March 2025	-	-	-
Carrying amount			
31 March 2025	<u>3,939,952</u>	<u>100</u>	<u>3,940,052</u>
31 March 2024	<u>3,927,364</u>	<u>100</u>	<u>3,927,464</u>
		2025 £	2024 £
UK Quoted Securities:			
Fixed interest		627,966	569,833
Equities		1,143,410	1,071,140
Overseas fixed interest			
Overseas equities		1,328,452	1,366,170
Other investments		727,348	790,730
Market value of investments at 31 March 2025		<u>3,827,176</u>	<u>3,797,873</u>
Cash held by Investment Managers		112,776	129,491
Investment in subsidiary company		100	100
		<u>3,940,052</u>	<u>3,927,464</u>

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

Included with other investments is a 100% holding in the ordinary share capital of ARC Ecological Services Limited, a company incorporated in England and Wales on 20 October 2011. At the year end, the aggregate capital and reserves of the company amounted to (£679) and its loss for the year amounted to £4,280.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

18. Debtors

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	150,367	192,022	169,046	192,022
Prepayments and accrued income	104,982	660,870	104,982	660,870
Other debtors	2,825	2,050	2,725	1,950
Amount payable to HCT	-	-	-	-
Loan to ARC Ecological Services Ltd (Concessionary)	-	-	-	20,421
	<u>258,174</u>	<u>854,942</u>	<u>276,753</u>	<u>875,263</u>

19. Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade creditors	74,056	64,760	74,000	63,593
Accruals and deferred income	180,946	82,591	180,946	82,591
Other creditors	18,205	15,907	15,997	13,925
Social security and other taxes	30,202	28,730	28,583	26,517
Amount owed to HCT	16,385	24,313	16,385	24,313
	<u>319,794</u>	<u>216,301</u>	<u>315,911</u>	<u>210,939</u>

20. Control

The charity is controlled by the trustees who are also the directors of the charitable company.

21. Operating lease commitments

As at 31 March 2025, the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Operating leases which expire:		
Land and buildings – within 2-5 years	2,775	8,325
Land and buildings – within 1 years	6,750	6,750
	<u>9,525</u>	<u>15,075</u>

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

22. Fund reconciliation

Group (as restated)

	Brought forward 1.4.2024 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2025 £
Restricted				
Species	78,316	14,327	-	92,643
Rare Amphibians	-	-	-	-
Funds received and used for fixed assets	1,353,649	(8,267)	-	1,345,382
Investment portfolio	3,927,364	239,416	(226,828)	3,939,952
Legacy Income (for sites)	-	-	-	-
	<u>5,359,329</u>	<u>245,476</u>	<u>(226,828)</u>	<u>5,377,977</u>
Unrestricted	<u>1,960,045</u>	<u>(88,993)</u>	<u>226,828</u>	<u>2,097,880</u>
Total	<u>7,319,374</u>	<u>156,483</u>	<u>-</u>	<u>7,475,857</u>

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds (as restated) 2024 £
Tangible Fixed Assets	391,090	1,345,382	1,736,472	1,660,255
Investments	-	3,939,952	3,939,952	3,927,364
Current assets	2,026,584	92,643	2,119,227	1,948,056
Creditors: amounts falling due within 1 year	(319,794)	-	(319,794)	(216,301)
Net assets	<u>2,097,880</u>	<u>5,377,977</u>	<u>7,475,857</u>	<u>7,319,374</u>

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

22. Fund reconciliation (cont)

Charity (as restated)

	Brought forward 1.4.2024 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2025 £
Restricted				
Species	78,316	14,327	-	92,643
Rare Amphibians	-	-	-	-
Funds received and used for fixed assets	1,353,649	(8,267)	-	1,345,382
Investment portfolio	3,927,364	239,416	(226,828)	3,939,952
Legacy income for sites	-	-	-	-
	5,359,329	245,476	(226,828)	5,377,977
Unrestricted	1,956,444	(84,713)	226,828	2,098,559
Total	7,315,773	160,763	-	7,476,536

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds (as restated) 2024 £
Tangible Fixed Assets	390,620	1,345,382	1,736,002	1,660,255
Investments	100	3,939,952	3,940,052	3,927,464
Current assets	2,023,750	92,643	2,116,393	1,938,993
Creditors: amounts falling due within 1 year	(315,911)	-	(315,911)	(210,939)
Net assets	2,098,559	5,377,977	7,476,536	7,315,773

23. Contingent Liabilities

- a) There are three grants received that will be required to be repaid if certain conditions are not met.

The EU grant, received via the RSPB, of £42,500 in 1996 is repayable if the land at Great Ovens is subsequently sold and the Heritage Lottery Fund grant of £62,516 is repayable if the land ceases to be used for approved purposes. The EU grant of £19,646 received for Worgret Heath is repayable if the land is subsequently sold. Also, the Heritage Lottery Fund grant of £103,125 received in 2001 for Lions Hill is repayable if that land ceases to be used for approved purposes or is sold.

- b) The SSSI land at Noon Hill is subject to a restriction, if it is subsequently sold. Any sale proceeds are to be donated to the RNL and not retained by The HCT.
- c) Should the land at Norden and Corfe Bluff be sold, the use of the proceeds would be subject to restriction.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

24. Donated assets

- a) A piece of land which consists of a near-vertical cliff face was donated to the Trust in 2000. No value has been attributed to this donation due to the nature of the land.
- b) A further piece of land was acquired under Section 106 requirements. The HCT have received funds to manage the land, but there was no consideration paid for the land itself. No value has been attributed due to the restrictions placed on the land and the resultant deemed negligible value.

25. Related party transactions

See note 13 for details of trustee expenses and remuneration.

During the year, Amphibian and Reptile Conservation Trust had the following transactions with The Herpetological Conservation Trust, a charity with which ARC has a transfer agreement.

	2025	2024
	£	£
Donation received from HCT	383,266	389,332

At the year-end, £16,385 was due to HCT (2024: £24,313) which is included in creditors (see note 19).

During the year Amphibian and Reptile Conservation Trust had the following transactions with its trading subsidiary ARC Ecological Services Limited (see note 17). ARC Ecological Services Limited paid loan interest of £1,860 (2024 £2,216) to Amphibian and Reptile Conservation Trust. At the year end, £18,679 (2024: £20,421) was due from ARC Ecological Services Limited which is included in trade debtors (see note 18).

26. Prior year adjustment

During the 2024/25 financial year, a prior year adjustment was made to recognize land that had either been gifted to the charity between 2000 and 2016 or transferred from the Herpetological Conservation Trust. This land had not previously been included within fixed assets and has now been recorded at cost or at fair value as at the date of transfer.

The impact of this adjustment is as follows:

a) Changes in Accounting Policies

Accounting policy G – Tangible Fixed Assets has been updated to include:

“Heathland donated to the Trust between 2000 and 2016 has been recognized at £1,000 per hectare, representing the fair value at the date of the gift, as estimated by the trustees.”

b) Reconciliation of Total Funds

Previously reported funds at the end of the comparative period have increased by £297,950, from £7,021,424 to £7,319,374.

c) Reconciliation of Comparative Period Income and Expenditure

There were no consequential changes to the previously reported surplus or deficit for the comparative period as a result of this adjustment.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)

	2025	2024
	£	£
INCOME		
By organization		
Natural Resources Wales	-	400
Welsh Sites	37,018	63,190
South Downs National Park	4,510	-
Scottish Natural Heritage	1,760	6,270
RPA - Single Payment Scheme	27,363	45,459
Natural England – HLS Maintenance	670,429	544,945
Natural England – Memorandum of Agreements	79,802	150,344
HWM	26,810	29,324
Anglian Water	5,000	5,000
Heritage Lottery Fund	196,736	260,245
Naturescape	145,124	154,363
Training income	-	160
RS MacDonald Grant	-	13,108
	<hr/> 1,194,552	<hr/> 1,272,808
VOLUNTARY INCOME		
Donations	15,114	11,989
Donation from HCT	383,267	389,332
Friends income	33,464	27,724
Legacy income	3,001	-
ARC ESL gift aid	-	-
	<hr/> 434,846	<hr/> 429,045
OTHER INCOME		
Bank interest	22,620	19,846
ARC ES Loan interest	1,860	2,216
Investment income	225,399	232,794
Miscellaneous contracts	239,664	45,751
Training income	7,962	9,340
Sponsorship/fundraising	140,175	172,036
Miscellaneous income	-	104
Merchandising sales	2,730	4,059
Scientific Meeting Fund	2,720	1,787
Under accrued income in prior year		(8,733)
Other	4,196	-
Gift aid	15,934	1,064
Income for ARC ESL	43,072	25,371
	<hr/> 706,332	<hr/> 480,264
TOTAL INCOMING RESOURCES	<hr/> 2,335,730	<hr/> 2,182,117

AMPHIBIAN AND REPTILE CONSERVATION TRUST

**DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
EXPENDITURE		
Chemicals	2,544	6,180
Tools, equipment and servicing	25,127	20,200
Volunteer management expenses	4,896	(4,570)
Travel and subsistence	39,240	40,667
Labor costs	461	450
Site purchase	-	1,001
Contract management	107,763	90,414
Printing/publications	8,564	11,362
Captive breeding	2,258	1,363
Volunteer monitoring costs	1,500	10,500
ARC membership costs	4,278	6,588
Contract survey	5,370	4,170
Video production	141	130
Branded clothing (staff)	2,135	1,901
Consultancy fees	55,782	113,253
Meeting expenses	2,125	2,714
Promotional material	2,152	2,790
Rent and service charges	19,567	20,362
Rates	3,386	2,810
Water rates	646	780
Electricity	7,647	5,719
Photocopier lease	4,332	6,264
Photocopying	614	1,562
PR Event	1,073	2,842
Reserve leases	9,528	9,255
Postage and stationery	2,580	3,334
Computer costs	28,419	17,607
Office maintenance	7,575	5,969
Telephone	7,396	6,609
Mobile phones	9,155	9,898
Sundries	1,448	771
Bank and card charges	30	71
Vehicle maintenance	17,730	10,523
Vehicle insurance	5,600	4,428
RAC membership	916	783
Road fund licensing	2,198	1,765
Fuel	8,516	6,689
General insurance	18,886	13,215
Life Insurance	8,981	10,990
Squatters insurance	790	755
Membership subscriptions	6,438	5,458
Trustees' expenses	2,484	685
	<hr/>	<hr/>
Carried forward	440,271	458,257

AMPHIBIAN AND REPTILE CONSERVATION TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)

	2024	2023
	£	£
Brought forward	440,271	458,257
Conference fees	31,681	29,057
Statutory redundancy payments	-	8,925
Discretionary payments	2,828	3,724
Misc science project support	66	-
Wages and salaries	1,169,244	1,214,437
Employer's National Insurance	108,783	110,416
Pension contributions	92,070	94,608
Business Development	12,000	-
Miscellaneous Contract Costs	5,395	14,999
Training	6,303	14,664
Accountancy and book-keeping	39,530	32,785
Business Planning advice	-	-
HR Consultancy	6,170	4,530
Legal and professional	20,955	20,914
Contributions to Re-Think	10,103	10,712
Pension Management Costs	3,482	3,224
Website design and maintenance	11,036	4,480
Fencing, gates and signs	207	2,199
Occupational health screening	3,199	3,754
Recruitment	3,383	2,338
CRB Checks	274	243
Volunteer training	1,614	1,145
HLS restoration	137,794	167,370
HLS capital works	-	-
Office overheads	11,602	10,686
Homeworking	1,256	1,269
Genetic assessment	-	-
Depreciation	26,664	19,811
Investment Management Fees	25,623	24,998
ARC ESL	43,072	-
	<hr/>	<hr/>
TOTAL RESOURCES EXPENDED	2,214,605	2,259,545
	<hr/>	<hr/>

Company No. 06932972 (England and Wales)

Charity No. 1130188 (England and Wales), SCO44097 (Scotland)

AMPHIBIAN AND REPTILE CONSERVATION TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ACCOUNTS YEAR ENDED 31 MARCH 2025

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AMPHIBIAN AND REPTILE CONSERVATION TRUST

LIST OF TRUSTEES (DIRECTORS)

31 MARCH 2025

Trustees (Directors)

Mr Jeremy Bruce MSc, BA

Mrs Stephanie Davies

Mr David Elliott BSc, MBA

Professor Richard Griffiths BSc, PhD, FRSB

Mr Howard Inns (Vice-Chairman)

Dr Robert Jehle BSc, PhD

Dr Roger Mitchell BSc, MSc, PhD, CBiol, FRSB (Treasurer)

Ms Rebecca Turner BSc MSc

Mr Jonathan Webster (Chairman)

Company Secretary

Dr Antony Hugh Gent BSc, PhD, CBiol, MRSB

Key Staff

Dr Antony Hugh Gent PhD, CBiol, MRSB (CEO)

Philippa Goodwin (Administration and Finance Manager)

Jim Foster, BSc, MSc, MCIEEM (Conservation Director)

AMPHIBIAN AND REPTILE CONSERVATION TRUST**LEGAL AND ADMINISTRATIVE INFORMATION**

Charity Registration Number: 1130188 (England and Wales),
SCO44097 (Scotland)

Company Registration Number: 06932972 (England and Wales)

Registered Address: 744-748 Christchurch Road
Bournemouth
Dorset
BH7 6BZ

Bank: Lloyds Bank Plc
582-584 Christchurch Road
Bournemouth
Dorset
BH1 4BH

Investment Managers: Investec
2 Gresham Street
London
EC2V 7QP

Schroder & Co Ltd
31 Gresham Street
London
EC2V 7QA

Auditors: PKF Francis Clark
Statutory Auditors
Towngate House
2-8 Parkstone Road
Poole
BH15 2PW

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

YEAR ENDED 31 MARCH 2025

The Trustees present their Report and the audited Consolidated Financial Statements, for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the charity and of the group.

Review of Activities

The Trustees have produced a separate Annual Report for 2024/25 reviewing the Trust Activities for the Herpetological Conservation Trust and the Amphibian and Reptile Conservation Trust which incorporates the necessary narrative information required by the Statement of Recommended Practice.

On 1 April 2011 a transfer agreement between the Herpetological Conservation Trust and Amphibian and Reptile Conservation Trust became effective. This is intended to rationalize the way in which the two charities work by transferring all the assets and liabilities relating to the operational work of the Herpetological Conservation Trust to Amphibian and Reptile Conservation Trust. The agreement states that all assets and liabilities excluding the Permanent Endowment Fund be transferred from Herpetological Conservation Trust to Amphibian and Reptile Conservation Trust.

Trustees

The full list of Trustees is shown on page 1.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity’s activities, in accordance with the Charity Commission’s guidance on Public Benefit.

The annual report sets out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through the conservation elements of biodiversity for people now and in the future, offering general and specialist advice free to members of the public, landowners and land managers and managing a suite of nature reserves. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission guidance on Public Benefit.

Reserves Policy

The Trustees aim to maintain a ‘reserve’ fund as an element of the unrestricted funds for discretionary use and as a cushion in the event of financial short-fall on a year to year basis. While accepting that this may not be possible in some years, the Trustees aim to see this amount grow year by year. At the year-end, unrestricted group reserves were £2,097,880 (2024: £1,960,045).

Risk Management

- 1 The Trust undertakes Risk Assessments of the following areas:
 - Financial management
 - Financial liability
 - Health & safety
 - Nature reserves, other land and buildings
- 2 The Trust ensures adequate insurance at all times to guard against reasonably expected risks.
- 3 The Trust identifies the appropriate levels for its financial reserves via a separate policy.
- 4 The Trust maintains an up to date Health & Safety policy addressing the health, safety and welfare of our staff and people affected by its activities.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

YEAR ENDED 31 MARCH 2024

Statement of Trustees' Responsibilities

The trustees (who are also directors of Amphibian and Reptile Conservation Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards comprising FRS 102 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 in operation.

The trustees are responsible for keeping adequate 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware:

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

Auditors


A resolution to re-appoint PKF Francis Clark for the ensuing year will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

Small Company Provisions

The report of the trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This Report was approved by the Trustees on.....16 December 2025..... and signed on their behalf by

Jonathan Webster (Chairman)
Director

Signed by:

5629DDBEA1464C9...

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2025****Opinion**

We have audited the financial statements of Amphibian and Reptile Conservation Trust for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Balance Sheet, Consolidated Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities SORP (FRS 102)”.

In our opinion the financial statements:

- give a true and fair view of the state of the group's affairs as at 31 March 2025 and of its results 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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 Charity’s ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorized 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 charitable company trustees are responsible for the other information. The other information comprises the information included in the annual report of the trustees (directors), 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.

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2025**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the financial statements.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 4, the charitable company trustees 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 charitable company trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the charitable company trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the charitable company trustees either intend to liquidate the 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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2025**

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and employment law. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management and trustees how compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Discussed with management whether any reportable health and safety incidents occurred under the requirements of RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) during the year.
- Reviewed legal and professional costs to identify any costs in respect of non-compliance.
- Reviewed Board minutes.

We assessed the susceptibility of the financial statements to material misstatement via three significant risks. The first was management override or fraud and obtained an understanding of the controls in place to mitigate the risk of fraud. Secondly, we evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements. Finally, we assessed the risk of the unrestricted and restricted funds being materially misstated, as the charity has a number of restricted income streams which have costs attributed to them, some of which are estimated. Based upon our understanding we designed and conducted audit procedures including:

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Reviewing estimates and judgements made in the accounts for any indication of bias.
- Agreeing contract and grant income contracts to amounts posted to the income nominals.
- Agreeing accrued income to amounts received post year end in the bank account.


AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2025**

- Reviewing grant and income contracts for restrictions to ensure that the restricted income and expenditure is accurately represented in the financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006 and in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our work has been undertaken so that we might state to the charitable company trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

F1621310ED2748D...

*Adrian Way FCA FCCA (Senior Statutory Auditor) For and on behalf of
PKF Francis Clark, Statutory Auditor,
Towngate House
2 – 8 Parkstone Road,
Poole,
BH15 2PW*

Date: 17 December 2025

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	2	447,144		447,144	443,218
Other trading activities	3	2,730	-	2,730	4,059
Investments	4	22,620	225,399	248,019	252,640
Charitable activities	5	171,507	1,234,277	1,405,784	1,468,232
Other	6	36,637	207,224	243,861	37,123
		680,638	1,666,900	2,347,538	2,205,272
Expenditure on:					
Raising funds	7	-	25,623	25,623	24,998
Charitable activities	8	769,631	1,435,439	2,205,070	2,253,173
		769,631	1,461,062	2,230,693	2,278,171
Net gains/losses on investments					
Realized		-	22,947	22,947	(726)
Unrealized		-	16,691	16,691	57,691
		(88,993)	245,476	156,483	(15,935)

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total (as restated) 2024 £
Net incoming resources before transfers (from page 9)		(88,993)	245,476	156,483	(15,935)
Gross transfers between funds		226,828	(226,828)	-	-
Net movement in funds		137,835	18,648	156,483	(15,935)
Reconciliation of funds					
Funds brought forward		1,960,045	5,359,329	7,319,374	7,335,309
Funds carried forward	22	2,097,880	5,377,977	7,475,857	7,319,374

All income and expenditure derive from continuing activities.

The notes on pages 14 to 30 form part of these financial statements.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2025

	Note	2025		2024 (as restated)	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	16		1,736,472		1,660,255
Investments	17		3,939,952		3,927,364
			<u>5,676,424</u>		<u>5,587,619</u>
CURRENT ASSETS					
Debtors	18	258,174		854,942	
Cash at bank and in hand		1,861,053		1,093,114	
		<u>2,119,227</u>		<u>1,948,056</u>	
LIABILITIES FALLING DUE WITHIN ONE YEAR					
Creditors	19	319,794		216,301	
			<u>1,799,433</u>		<u>1,731,755</u>
NET CURRENT ASSETS					
			<u>7,475,857</u>		<u>7,319,374</u>
NET ASSETS					
			<u>7,475,857</u>		<u>7,319,374</u>
FUNDS					
Unrestricted	22	2,097,880		1,960,045	
Restricted		5,377,977		5,359,329	
		<u>7,475,857</u>		<u>7,319,374</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies' regime.

Approved by the Board of Trustees on..... 16 December 2025 and signed on its behalf by

Signed by:

Jonathan Webster

5629DDBEA1464C9...

Jonathan Webster (Chairman)
Director

The notes on pages 14 to 30 form part of these financial statements.

Company Number: 06932972 (England and Wales)


AMPHIBIAN AND REPTILE CONSERVATION TRUST

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025		2024 (as restated)	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	16		1,736,002		1,660,255
Investments	17		3,940,052		3,927,464
			<u>5,676,054</u>		<u>5,587,719</u>
CURRENT ASSETS					
Debtors	18	276,753		875,263	
Cash at bank and in hand		1,839,640		1,063,730	
		<u>2,116,393</u>		<u>1,938,993</u>	
LIABILITIES FALLING DUE WITHIN ONE YEAR					
Creditors	19	315,911		210,939	
			<u>1,800,482</u>		<u>1,728,054</u>
NET CURRENT ASSETS					
			<u>7,476,536</u>		<u>7,315,773</u>
NET ASSETS					
FUNDS					
Unrestricted	22	2,098,559		1,956,444	
Restricted		5,377,977		5,359,329	
		<u>7,476,536</u>		<u>7,315,773</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies' regime.

Approved by the Board of Trustees on.....16 December 2025..... and signed on its behalf by

Signed by:

 Jonathan Webster (Chairman)
 Director

The notes on pages 14 to 30 form part of these financial statements.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flow from operating activities			
Net income/(expense)		156,483	(15,935)
Depreciation	16	26,664	19,812
Investment Income	4	(248,019)	(252,640)
(Gains)/Losses on investments	11	(16,691)	(57,691)
(Increase)/decrease in debtors		596,768	1,508
(Decrease)/increase in creditors		103,493	(39,774)
Cash flow from operating activities		618,698	(344,720)
Cash flow from investing activities			
Payments to acquire tangible fixed assets	16	(102,881)	(13,170)
Payments to acquire investments	17	(201,820)	(309,215)
Receipts from sales of investments		189,207	293,617
Investment income	4	248,019	252,640
Net cash flow from investing activities		132,525	223,872
Net increase/(decrease) in cash and cash equivalents		751,223	(120,848)
Cash and cash equivalents at 1 April 2024		1,222,606	1,343,454
Cash and cash equivalents at 31 March 2025		1,973,829	1,222,606
Cash and cash equivalents consist of:			
Cash at bank and in hand		1,861,053	1,093,114
Cash held by investment managers		112,776	129,492
Cash and cash equivalents at 31 March 2025		1,973,829	1,222,606

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1. Summary of significant accounting policies

a. General information and basis of preparation

Amphibian and Reptile Conservation Trust is a charitable company registered in the United Kingdom. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are as detailed on page 3 and 4.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

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

b. Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2025.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus/ (deficit) for the financial year of £160,763 (2024: (£20,467)).

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealized gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

c. Funds

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside at the discretion of the Trustees for specific purposes. The purpose and use of the designated unrestricted funds are set out in the notes to the financial statements.

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****d. Income recognition**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations and legacy income represent amounts receivable during the period and are recognized where entitlement has been established, there is certainty of receipt and the amount can be measured with sufficient reliability. Gift-Aid income is included gross of attributable tax recoverable.

Legacy gifts are recognized on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognized stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants represent voluntary amounts attributable to the period covered by the Accounts and are recognized on an accruals basis. Grants received in respect of future periods are carried forward as deferred income in creditors.

Government grants receivable as compensation for expenses already incurred will be recognized in the income and expenditure in the same period in which the related expenditure is incurred.)

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognized when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as share. It includes dividends and interest. Income is recognized in the period in which it is earned and is included gross of attributable tax recoverable.

Other than significant donated income-in kind, no account is taken of the substantial contributions made by the many volunteers and volunteer organizations who provide various services and supplies free of charge.

e. Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognized where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorized under the following headings:

- Costs of raising funds
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

f. Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at head office.

The analysis of these costs is included in note 9.

g. Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Expenditure on land acquired for management, including costs of acquisition, is capitalized and is not depreciated. Donated land and buildings are included at their current value at the date of the gift. Heathland donated to the Trust between 2000 and 2016 has been recognized at £1,000 per hectare, being the fair value at the date of the gift, estimated by the trustees. Land and buildings are not revalued.

Depreciation is provided on other fixed assets, at rates calculated to write off the costs, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold property	- 50 years straight line
Leasehold improvements	- 25 years straight line
Motor vehicles	- 4 years straight line
Tools and equipment	- 4 years straight line
Computer and office equipment	- 4 years straight line

h. Investments

Investments held as fixed assets, are held under a discretionary management agreement, on behalf of the Fund's Trustees, and are recognized initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognized in 'net gains/ (losses) on investments' in the SOFA. Fair value is determined on the basis of the market value of the investments and uninvested cash comprising the portfolio (excluding accrued interest) at the accounting date.

Market value for equities and fixed-interest securities is the last traded price or the closing mid-market quoted price. For unit trusts, the mid-market price prevailing on the balance sheet date is used. Accrued interest is excluded from the valuation of fixed interest stocks but is included in debtors as accrued income.

Investments in subsidiaries are measured at cost less impairment.

i. Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognized in expenditure.

j. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

k. Operating leases

Rentals payable under operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SOFA on a straight line basis over the term of the lease.

l. Pensions

The charity contributes to an auto-enrolment Legal & General scheme for all employees. Contributions payable to these plans are charged against income in the period in which they fall due

m. Tax

The charitable company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

n. Going concern

The financial statements have been prepared on a going concern basis. In the opinion of the board, the charity has sufficient working capital to continue to meet its financial obligations and pay its liabilities as they fall due for the foreseeable future. The board have considered the level of funds held and the expected level of income and expenditure for 12 months from authorizing these financial statements. The budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

o. Public Benefit Entity Concessionary Loans

Concessionary loans to/from other public benefit entities are initially recognized at the amount paid or received. Loans are subsequently adjusted to take account of interest payable or receivable, and any indicators of impairment losses.

2. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations	27,413	-	27,413	26,162
Donations from HCT	383,266	-	383,266	389,332
Friends income	33,464	-	33,464	27,724
Legacy income	3,001	-	3,001	-
	<u>447,144</u>	<u>-</u>	<u>447,144</u>	<u>443,218</u>

All income in the prior year was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

3. Income from other trading activities

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Merchandising sales	2,730	-	2,730	4,059
	<u>2,730</u>	<u>-</u>	<u>2,730</u>	<u>4,059</u>

All income in the prior year was attributable to unrestricted funds.

4. Income from investments

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Bank interest	22,620	-	22,620	19,846
Investment income	-	225,399	225,399	232,794
	<u>22,620</u>	<u>225,399</u>	<u>248,019</u>	<u>252,640</u>

£232,794 of income in the prior year was attributable to restricted funds and £19,846 was attributable to unrestricted funds.

5. Income from charitable activities

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Workstream 1 - Nature reserves	-	734,810	734,810	734,154
Workstream 2 - Conservation and species programs	-	338,416	338,416	552,492
Workstream 3 - Communication and outreach	26,810	35,417	62,227	-
Workstream 4 - Administration and finance	124,674	-	124,674	58,157
Workstream 5 - Regional training and science programs	2,720	125,634	128,354	98,058
ARC Ecological Services	17,303	-	17,303	25,371
	<u>171,507</u>	<u>1,234,277</u>	<u>1,405,784</u>	<u>1,468,232</u>

£1,384,704 of income in the prior year was attributable to restricted funds and £83,528 was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

6. Other income

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Miscellaneous income	4,197	-	4,197	104
Miscellaneous Contracts	32,440	207,224	239,664	37,019
	<u>36,637</u>	<u>207,224</u>	<u>243,861</u>	<u>37,123</u>

All income in the prior year was attributable to unrestricted funds.

7. Investment management costs

	2025	2024
	£	£
Investment manager fees	<u>25,623</u>	<u>24,998</u>

All of the above costs were attributable to restricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

8. Analysis of expenditure on charitable activities

	2025	2024
	£	£
Costs of activities in furtherance of the Charity's objects		
Expenditure by area		
WS1 - Nature reserves	794,805	662,385
WS2 - Conservation and species programs	627,935	745,707
WS3 - Communication and outreach	187,114	170,436
WS4 - Administration and finance	284,893	313,000
WS5 - Regional training and science programs	294,235	343,022
ARC Ecological Services	16,088	18,623
	2,205,070	2,253,173

The analysis of expenditure for 2025 is as follows:

	Activities undertaken directly	Support costs	Total
	£	£	£
WS1 - Nature reserves	168,971	625,834	794,805
WS2 - Conservation and species programs	69,597	558,338	627,935
WS3 - Communication and outreach	7,313	179,801	187,114
WS4 - Administration and finance	22,550	262,343	284,893
WS5 - Regional training and science programs	88,936	205,299	294,235
ARC Ecological Services	16,088	-	16,088
	373,455	1,831,615	2,205,070

£1,794,803 of expenditure in the prior year was attributable to restricted funds and £458,370 was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

9. Allocation of support costs

	Salaries and related costs	Office overheads	Vehicle costs	Insurances	Governance costs	Total
	£	£	£	£	£	£
WS1 - Nature reserves	486,361	116,930	12,388	10,155	-	625,834
WS2 - Conservation and species programs	433,907	104,319	11,052	9,060	-	558,338
WS3 - Communication and outreach	139,730	33,594	3,559	2,917	-	179,800
WS4 - Administration and finance	153,380	36,781	3,897	3,194	65,092	262,344
WS5 - Regional training and science programs	159,546	38,358	4,064	3,331	-	205,299
Total	1,372,924	329,982	34,960	28,657	65,092	1,831,615

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

10. Governance costs

	2025	2024
	£	£
Committee and meeting expenses	2,125	3,399
Auditors' remuneration	18,360	17,000
Auditors' remuneration – non audit work	23,652	15,785
Legal and professional fees	20,955	20,914
	<u>65,092</u>	<u>57,098</u>

11. Net income for the year

	2025	2024
	£	£
Net income is stated after charging:-		
Staff costs (Note 14)	1,372,925	1,432,111
Auditors' remuneration - audit	18,360	17,000
- other	23,652	15,785
Depreciation	26,664	19,812
Operating lease rentals	6,750	6,264
(Profit)/loss on fair value movement of investments	(16,691)	(57,691)
	<u>1,372,925</u>	<u>1,432,111</u>

12. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £18,360 (2024: £17,000) and other services of £23,652 (2024: £15,785).

13. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2024: £Nil).

The total amount of employee remuneration received by key management personnel is £153,857 (2024: £155,408). The trust considers its key management personnel comprise Philippa Goodwin, Dr Antony Gent and James Foster.

Trustees' expenses reimbursed for travelling and meeting costs during the year amounted to £2,484 (2024: £685). Two (2024: Three) Trustees were in receipt of reimbursed expenses.

14. Staff costs and employee benefits

	2025	2024
	£	£
Wages and salaries	1,172,072	1,227,087
Social security costs	108,783	110,416
Other pension costs	92,070	94,608
	<u>1,372,925</u>	<u>1,432,111</u>

The average number of employees (excluding contract labor) during the year was 43 (2024: 47). No employee is paid over £60,000.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

15. Pension Scheme

Defined contribution pension scheme

The charitable company operates a defined contribution pension scheme. The pension cost for the year amounted to £92,070 (2024: £94,608). At the year-end £11,122 was due in respect of pension contributions (2024: £10,967).

16. Tangible fixed assets

Group (as restated)

	Land and Buildings £	Computer & Office Equipment £	Motor Vehicles £	Tools & equipment £	Total £
Cost					
At 1 April 2024 (as restated)	1,728,843	5,028	-	8,142	1,742,013
Additions	75,000	8,041	-	19,840	102,881
Disposals	-	-	-	-	-
At 31 March 2025	1,803,843	13,069	-	27,982	1,844,894
Depreciation					
At 1 April 2024	78,465	1,256	-	2,037	81,758
Charge for year	16,519	3,150	-	6,995	26,664
Disposals	-	-	-	-	-
At 31 March 2025	94,984	4,406	-	9,032	108,422
31 March 2025	1,708,859	8,663	-	18,950	1,736,472
31 March 2024	1,650,378	3,772	-	6,105	1,660,255

Note: Included in land and Buildings is Land and Property at Noon Hill, Verwood which was left to The HCT in a will during 1998. The value placed at the time of the gift was set by the Trustees at £150,000. The freehold Property was sold during 2013/2014 for £290,000, and the SSSI land has been retained with a value of £Nil.

Included in land and buildings is a leasehold property which was purchased in 2018/2019 and refurbished in 2019/2020. The lease term is 999 years and runs until 7 March 3018.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

Charity (as restated)	Land and Buildings £	Computer & Office Equipment £	Motor Vehicles £	Tools & equipment £	Total £
Cost					
At 1 April 2024 (as restated)	1,728,843	5,028	-	8,142	1,742,013
Additions	75,000	7,571	-	19,840	102,411
Disposals	-	-	-	-	-
At 31 March 2025	1,803,843	12,599	-	27,982	1,844,424
Depreciation					
At 1 April 2024	78,465	1,256	-	2,037	81,758
Charge for year	16,519	3,150	-	6,995	26,664
Disposals	-	-	-	-	-
At 31 March 2025	94,984	4,406	-	9,032	108,422
31 March 2025	1,708,859	8,193	-	18,950	1,736,002
31 March 2024	1,650,378	3,772	-	6,105	1,660,255

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

17. Fixed asset investments

Group

	Listed investments £	Total £
Cost/valuation		
At 1 April 2024	3,927,364	3,927,364
Additions	201,820	201,820
Disposals	(205,923)	(205,923)
Revaluation	16,691	16,691
At 31 March 2025	<u>3,939,952</u>	<u>3,939,952</u>
Impairment		
At 1 April 2024 and 31 March 2025	-	-
Carrying amount		
31 March 2025	<u>3,939,952</u>	<u>3,939,952</u>
31 March 2024	<u>3,927,364</u>	<u>3,927,364</u>
	2025 £	2024 £
UK Quoted Securities:		
Fixed interest	627,966	569,833
Equities	1,143,410	1,071,140
Overseas fixed interest		
Overseas equities	1,328,452	1,366,170
Other investments	727,348	790,730
Market value of investments at 31 March 2024	<u>3,827,176</u>	<u>3,797,873</u>
Cash held by Investment Managers	112,776	129,491
	<u>3,939,952</u>	<u>3,927,364</u>

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

17. Fixed asset investments (cont)

Charity

	Listed investments £	Other investments £	Total £
Cost/valuation			
At 1 April 2024	3,927,364	100	3,927,464
Additions	201,820	-	201,820
Disposals	(205,923)	-	(205,923)
Revaluation	16,691	-	16,691
At 31 March 2025	<u>3,939,952</u>	<u>100</u>	<u>3,940,052</u>
Impairment			
At 1 April 2024 and 31 March 2025	-	-	-
Carrying amount			
31 March 2025	<u>3,939,952</u>	<u>100</u>	<u>3,940,052</u>
31 March 2024	<u>3,927,364</u>	<u>100</u>	<u>3,927,464</u>
		2025 £	2024 £
UK Quoted Securities:			
Fixed interest		627,966	569,833
Equities		1,143,410	1,071,140
Overseas fixed interest			
Overseas equities		1,328,452	1,366,170
Other investments		727,348	790,730
Market value of investments at 31 March 2025		<u>3,827,176</u>	<u>3,797,873</u>
Cash held by Investment Managers		112,776	129,491
Investment in subsidiary company		100	100
		<u>3,940,052</u>	<u>3,927,464</u>

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

Included with other investments is a 100% holding in the ordinary share capital of ARC Ecological Services Limited, a company incorporated in England and Wales on 20 October 2011. At the year end, the aggregate capital and reserves of the company amounted to (£679) and its loss for the year amounted to £4,280.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

18. Debtors

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	150,367	192,022	169,046	192,022
Prepayments and accrued income	104,982	660,870	104,982	660,870
Other debtors	2,825	2,050	2,725	1,950
Amount payable to HCT	-	-	-	-
Loan to ARC Ecological Services Ltd (Concessionary)	-	-	-	20,421
	258,174	854,942	276,753	875,263

19. Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade creditors	74,056	64,760	74,000	63,593
Accruals and deferred income	180,946	82,591	180,946	82,591
Other creditors	18,205	15,907	15,997	13,925
Social security and other taxes	30,202	28,730	28,583	26,517
Amount owed to HCT	16,385	24,313	16,385	24,313
	319,794	216,301	315,911	210,939

20. Control

The charity is controlled by the trustees who are also the directors of the charitable company.

21. Operating lease commitments

As at 31 March 2025, the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Operating leases which expire:		
Land and buildings – within 2-5 years	2,775	8,325
Land and buildings – within 1 years	6,750	6,750

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

22. Fund reconciliation

Group (as restated)

	Brought forward 1.4.2024 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2025 £
Restricted				
Species	78,316	14,327	-	92,643
Rare Amphibians	-	-	-	-
Funds received and used for fixed assets	1,353,649	(8,267)	-	1,345,382
Investment portfolio	3,927,364	239,416	(226,828)	3,939,952
Legacy Income (for sites)	-	-	-	-
	<u>5,359,329</u>	<u>245,476</u>	<u>(226,828)</u>	<u>5,377,977</u>
Unrestricted	<u>1,960,045</u>	<u>(88,993)</u>	<u>226,828</u>	<u>2,097,880</u>
Total	<u>7,319,374</u>	<u>156,483</u>	<u>-</u>	<u>7,475,857</u>

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds (as restated) 2024 £
Tangible Fixed Assets	391,090	1,345,382	1,736,472	1,660,255
Investments	-	3,939,952	3,939,952	3,927,364
Current assets	2,026,584	92,643	2,119,227	1,948,056
Creditors: amounts falling due within 1 year	(319,794)	-	(319,794)	(216,301)
Net assets	<u>2,097,880</u>	<u>5,377,977</u>	<u>7,475,857</u>	<u>7,319,374</u>

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

22. Fund reconciliation (cont)

Charity (as restated)

	Brought forward 1.4.2024 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2025 £
Restricted				
Species	78,316	14,327	-	92,643
Rare Amphibians	-	-	-	-
Funds received and used for fixed assets	1,353,649	(8,267)	-	1,345,382
Investment portfolio	3,927,364	239,416	(226,828)	3,939,952
Legacy income for sites	-	-	-	-
	<hr/> 5,359,329	245,476	(226,828)	<hr/> 5,377,977
Unrestricted	<hr/> 1,956,444	(84,713)	226,828	<hr/> 2,098,559
Total	<hr/> 7,315,773	160,763	-	<hr/> 7,476,536

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds (as restated) 2024 £
Tangible Fixed Assets	390,620	1,345,382	1,736,002	1,660,255
Investments	100	3,939,952	3,940,052	3,927,464
Current assets	2,023,750	92,643	2,116,393	1,938,993
Creditors: amounts falling due within 1 year	(315,911)	-	(315,911)	(210,939)
Net assets	<hr/> 2,098,559	5,377,977	<hr/> 7,476,536	<hr/> 7,315,773

23. Contingent Liabilities

- a) There are three grants received that will be required to be repaid if certain conditions are not met.

The EU grant, received via the RSPB, of £42,500 in 1996 is repayable if the land at Great Ovens is subsequently sold and the Heritage Lottery Fund grant of £62,516 is repayable if the land ceases to be used for approved purposes. The EU grant of £19,646 received for Worgret Heath is repayable if the land is subsequently sold. Also, the Heritage Lottery Fund grant of £103,125 received in 2001 for Lions Hill is repayable if that land ceases to be used for approved purposes or is sold.

- b) The SSSI land at Noon Hill is subject to a restriction, if it is subsequently sold. Any sale proceeds are to be donated to the RNLi and not retained by The HCT.
- c) Should the land at Norden and Corfe Bluff be sold, the use of the proceeds would be subject to restriction.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

24. Donated assets

- a) A piece of land which consists of a near-vertical cliff face was donated to the Trust in 2000. No value has been attributed to this donation due to the nature of the land.
- b) A further piece of land was acquired under Section 106 requirements. The HCT have received funds to manage the land, but there was no consideration paid for the land itself. No value has been attributed due to the restrictions placed on the land and the resultant deemed negligible value.

25. Related party transactions

See note 13 for details of trustee expenses and remuneration.

During the year, Amphibian and Reptile Conservation Trust had the following transactions with The Herpetological Conservation Trust, a charity with which ARC has a transfer agreement.

	2025	2024
	£	£
Donation received from HCT	383,266	389,332

At the year-end, £16,385 was due to HCT (2024: £24,313) which is included in creditors (see note 19).

During the year Amphibian and Reptile Conservation Trust had the following transactions with its trading subsidiary ARC Ecological Services Limited (see note 17). ARC Ecological Services Limited paid loan interest of £1,860 (2024 £2,216) to Amphibian and Reptile Conservation Trust. At the year end, £18,679 (2024: £20,421) was due from ARC Ecological Services Limited which is included in trade debtors (see note 18).

26. Prior year adjustment

During the 2024/25 financial year, a prior year adjustment was made to recognize land that had either been gifted to the charity between 2000 and 2016 or transferred from the Herpetological Conservation Trust. This land had not previously been included within fixed assets and has now been recorded at cost or at fair value as at the date of transfer.

The impact of this adjustment is as follows:

a) Changes in Accounting Policies

Accounting policy G – Tangible Fixed Assets has been updated to include:

“Heathland donated to the Trust between 2000 and 2016 has been recognized at £1,000 per hectare, representing the fair value at the date of the gift, as estimated by the trustees.”

b) Reconciliation of Total Funds

Previously reported funds at the end of the comparative period have increased by £297,950, from £7,021,424 to £7,319,374.

c) Reconciliation of Comparative Period Income and Expenditure

There were no consequential changes to the previously reported surplus or deficit for the comparative period as a result of this adjustment.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)

	2025	2024
	£	£
INCOME		
By organization		
Natural Resources Wales	-	400
Welsh Sites	37,018	63,190
South Downs National Park	4,510	-
Scottish Natural Heritage	1,760	6,270
RPA - Single Payment Scheme	27,363	45,459
Natural England – HLS Maintenance	670,429	544,945
Natural England – Memorandum of Agreements	79,802	150,344
HWM	26,810	29,324
Anglian Water	5,000	5,000
Heritage Lottery Fund	196,736	260,245
Naturescape	145,124	154,363
Training income	-	160
RS MacDonald Grant	-	13,108
	<hr/> 1,194,552	<hr/> 1,272,808
 VOLUNTARY INCOME		
Donations	15,114	11,989
Donation from HCT	383,267	389,332
Friends income	33,464	27,724
Legacy income	3,001	-
ARC ESL gift aid	-	-
	<hr/> 434,846	<hr/> 429,045
 OTHER INCOME		
Bank interest	22,620	19,846
ARC ES Loan interest	1,860	2,216
Investment income	225,399	232,794
Miscellaneous contracts	239,664	45,751
Training income	7,962	9,340
Sponsorship/fundraising	140,175	172,036
Miscellaneous income	-	104
Merchandising sales	2,730	4,059
Scientific Meeting Fund	2,720	1,787
Under accrued income in prior year		(8,733)
Other	4,196	-
Gift aid	15,934	1,064
Income for ARC ESL	43,072	25,371
	<hr/> 706,332	<hr/> 480,264
 TOTAL INCOMING RESOURCES	<hr/> 2,335,730	<hr/> 2,182,117

AMPHIBIAN AND REPTILE CONSERVATION TRUST

**DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
EXPENDITURE		
Chemicals	2,544	6,180
Tools, equipment and servicing	25,127	20,200
Volunteer management expenses	4,896	(4,570)
Travel and subsistence	39,240	40,667
Labor costs	461	450
Site purchase	-	1,001
Contract management	107,763	90,414
Printing/publications	8,564	11,362
Captive breeding	2,258	1,363
Volunteer monitoring costs	1,500	10,500
ARC membership costs	4,278	6,588
Contract survey	5,370	4,170
Video production	141	130
Branded clothing (staff)	2,135	1,901
Consultancy fees	55,782	113,253
Meeting expenses	2,125	2,714
Promotional material	2,152	2,790
Rent and service charges	19,567	20,362
Rates	3,386	2,810
Water rates	646	780
Electricity	7,647	5,719
Photocopier lease	4,332	6,264
Photocopying	614	1,562
PR Event	1,073	2,842
Reserve leases	9,528	9,255
Postage and stationery	2,580	3,334
Computer costs	28,419	17,607
Office maintenance	7,575	5,969
Telephone	7,396	6,609
Mobile phones	9,155	9,898
Sundries	1,448	771
Bank and card charges	30	71
Vehicle maintenance	17,730	10,523
Vehicle insurance	5,600	4,428
RAC membership	916	783
Road fund licensing	2,198	1,765
Fuel	8,516	6,689
General insurance	18,886	13,215
Life Insurance	8,981	10,990
Squatters insurance	790	755
Membership subscriptions	6,438	5,458
Trustees' expenses	2,484	685
	<hr/>	<hr/>
Carried forward	440,271	458,257

AMPHIBIAN AND REPTILE CONSERVATION TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)

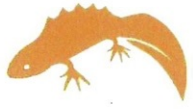
	2024	2023
	£	£
Brought forward	440,271	458,257
Conference fees	31,681	29,057
Statutory redundancy payments	-	8,925
Discretionary payments	2,828	3,724
Misc science project support	66	-
Wages and salaries	1,169,244	1,214,437
Employer's National Insurance	108,783	110,416
Pension contributions	92,070	94,608
Business Development	12,000	-
Miscellaneous Contract Costs	5,395	14,999
Training	6,303	14,664
Accountancy and book-keeping	39,530	32,785
Business Planning advice	-	-
HR Consultancy	6,170	4,530
Legal and professional	20,955	20,914
Contributions to Re-Think	10,103	10,712
Pension Management Costs	3,482	3,224
Website design and maintenance	11,036	4,480
Fencing, gates and signs	207	2,199
Occupational health screening	3,199	3,754
Recruitment	3,383	2,338
CRB Checks	274	243
Volunteer training	1,614	1,145
HLS restoration	137,794	167,370
HLS capital works	-	-
Office overheads	11,602	10,686
Homeworking	1,256	1,269
Genetic assessment	-	-
Depreciation	26,664	19,811
Investment Management Fees	25,623	24,998
ARC ESL	43,072	-
	<hr/>	<hr/>
TOTAL RESOURCES EXPENDED	2,214,605	2,259,545
	<hr/>	<hr/>

AMPHIBIAN AND REPTILE CONSERVATION TRUST

England & Wales - Charity number 1130188

Accounts

**amphibian and reptile
conservation**



ARC Annual Report 2023-24

Amphibian & Reptile Conservation Annual report 2023/24

1. Introduction

a. Background to the Organisation

The Amphibian & Reptile Conservation Trust (ARC) was established as a registered charity (Charity Number 1130188) in July 2009 and as an incorporated company (Company Number 6932972) in June 2009 in England to take on the charitable objectives of the Herpetological Conservation Trust (HCT). It was intended to complete the transfer of HCT's assets to ARC during the financial year 2010/11. However, this was not possible, and some remain to be transferred. On 24th June 2013 ARC also became a registered charity in Scotland – Scottish Charity number SC044097.

The Trust's charitable objects are:

- To promote and advance (directly or indirectly) the conservation and welfare of amphibians and reptiles, their habitats and the wider environment on which they depend.
- To establish and maintain amphibian and reptile nature reserves and to undertake habitat management, reclamation, remediation and restoration and to promote the study of and appreciation of sustainable practices in such nature reserves and elsewhere.
- To execute, promote, support and publish research relevant to species and habitat conservation pertinent to amphibians and reptiles.
- To advance the education and awareness of the public in amphibian and reptile conservation and conservation of the environment.
- To advance the above-mentioned objects in the UK, Europe and elsewhere in the world.

ARC is a UK based organisation and the focus of our work is largely within the UK. However, our remit and our influence extend into Europe and beyond, where we work with other nature conservation organisations, government bodies and European Institutions, such as the Council of Europe and the European Commission. This allows us to influence conservation actions for threatened amphibians and reptiles away from the UK, influence European legislation and advice which affects the UK, and to use our influence and knowledge to guide conservation effort at home.

This report covers the financial year from 1 April 2023 to 31 March 2024.

2. The Trust's aims for 2023/24

The Business Plan and five-year strategic plan were reviewed to provide a Work Plan for 2023/24.

During the year 2023/2024 ARC will:

Own nature reserves

- Continue to maintain and manage our network of nature reserves looking to ensure effective and sustainable management.
- Engage with discussion on new funding mechanisms ensuring that we have a clear understanding of these schemes and that we seek funding where appropriate for our nature reserves.
- Develop a work planning system to enable more efficient planning, recording and reporting on site activity.
- Review our suite of nature reserves against our internal strategy review.

Species programmes

- Maintain leading role and delivery of recovery programmes for the rare species of amphibian and reptile including the pool frog, natterjack, sand lizard and smooth snake.
- Explore partnership arrangements with the statutory nature conservation agencies and where possible look for opportunities to develop funded projects with them.
- Further develop the species action plans and produce reintroduction and monitoring plans for the rare herpetofauna.
- Develop and implement monitoring and surveillance programmes and management of national recording schemes. Develop ARC's species data management and access arrangements to ARC's Living ARChive database, further developing and rolling out the use of ARC Survey Hub which is built on the ESRI ArcGIS Online system.
- Input to policy, including Local Nature Recovery Strategies and developing and applying the concept of Favourable Conservation Status, providing example FCS statements and taking forward pilot projects to demonstrate the application of the concept.
- Complete with the delivery of externally funded projects, notably *Snakes in the Heather*, and *Pool Frog Green Recovery Challenge project*.
- Maintain engagement on district licensing projects.
- Engage with and further develop the European herpetological network RACE and explore project funding opportunities, including for a project defining Important Herpetofauna Areas in Europe.
- Maintain an overview of herpetofauna conservation in the UK Overseas Territories and look for opportunities for ARC's involvement here especially through developing collaborative partnerships with organisations in both the UK and the Overseas Territories.

Communications and outreach

- Understand the role of engagement in developing ARC's business; establish actions and policies, and create products, that encourage greater participation and reduce barriers to inclusion.
- Further develop ARC's membership scheme to widen ARC's reach.
- Increase digital content with partners and projects to deliver project funding and partner requirements.
- Plan and deliver conferences and events as host partner.
- Deliver ARC's print publications and digital resources.
- Further develop ARC's enquiries service, including updating FAQ's and the information available on the website.
- Further develop and implement EDI policy for the Trust in partnership with NGO partners, and notably with Rethink Nature.
- Develop educational outreach for educational institutions and young people.

Governance, Administration, Finance and Organisational development

- Maintain our programme of Trustees Meetings and meetings of sub-groups of Trustees, including the Finance & Operations sub-group, and ensure compliance with reporting requirements.
- Undertake an annual review the Trusts' policies and Risk Register
- Aim to complete the transfer of assets from HCT regarding its nature reserves, ensuring that as leases come up for renewal they are renewed in the name of Amphibian and Reptile Conservation and to work towards transferring those in the name of individual Trustees to the organisation.
- Develop the organisational strategy to 2030; initiate review of organisational structure and prepare five-year plan for 2023/24 to 2027/28.
- Finalise and deliver the Work Plan 2023/24.
- Continue to tightly monitor the budget system, via the management accounts, and to review the structure to reflect the workstream format.
- Continue to invest in fundraising and developing and implementing our fundraising strategy.
- Maintain our programme of reviewing and revising the staff handbook, and contracts of employment to ensure compliance with current employment law.
- Develop our financial management and planning systems to align effectively with ARC's strategy and annual work plans.
- Continue to develop strategic relationships to support the Trust, notably with the NGO sector, and particularly including Rethink Nature, Freshwater Habitats Trust and with local amphibians and reptile groups.
- Continue to review and implement changes following the review of our IT systems to make the organisation more resilient for the future.
- Further develop our new Customer Relationship Management (CRM) system to include financial aspects such as membership, merchandise sales etc.
- Ensure compliance with GDPR and that the necessary processes are in place to enable compliance.
- Ensure effective management of the Trust with a programme of Senior Staff Management Team meetings.
- Maintain programme of health and safety management.
- Ensure programme of staff reporting to Trustees and Staff appraisals.
- Further develop and promote the commercial consultancy arm (ARCESL) and build on the achievable income with a view to providing financial support for the charity.

Regional programmes

- Define role and scope for sustained engagement with Regions and UK Countries.
- Continue the South Wales '*Connecting the Dragons*' project delivery phase.
- Implement the submission for the delivery phase of the '*Species on the Edge*' project in Scotland.
- Continue with the Scottish project, funded by RS MacDonald and other funders. To continue to look for funding opportunities to develop the project.
- Initiate the '*Natur am Byth*' project in Wales.

Science

- Take forward existing PhD projects and engage with academic institutions.
- Further develop the Trust's Science Strategy.
- Run the annual ARC/BHS Science Meeting in 2023.
- Publish ARC work in scientific journals.

Training

- Develop ARC's training plan:
- Undertake Commercial training, and in particular with Field Studies Council.
- Develop the volunteer training programme to complement ARC's initiatives on monitoring.

3. The organisation of the Trust

a. Trustees, Officers, Staff and structure

The Trust is governed by a Board of Trustees consisting of no less than three and no more than twelve members and this Board of Trustees directs the Trust. New Trustees are selected and appointed by the existing Board of Trustees at their formal meetings. The constitution requires the retirement of one third of the Trustees at each AGM (held in March Trustees' Meeting), but these posts can be re-appointed at the meeting. The Trustees held formal business meetings three times during the financial year, on 15th July and 24th November 2023 and 16th March 2024. The Finance sub-committee met on 16th June and 6th October 2023 and 23rd February 2024.

The usual approach used to elect new Trustees is to identify interested individuals who are then invited to submit a biography and to meet with a number of Trustees or attend a Trustees' Meeting, where a decision is made on their being invited to join the Board. New Trustees are provided with a copy of the Memorandum and Articles of Association and are invited to the Office to see the operation of the Trust. However, the Board of Trustees is keen to ensure succession and to encourage has been a younger and more diverse Board of Trustees. We encourage Trustees to engage with the organisation's Work Stream Working Groups. Relevant training courses identified by Staff and Trustees are brought to the Trustees' attention. All Trustees of Amphibian and Reptile Conservation Trust are also Trustees of HCT. During the year we saw the retirement of a Trustee, Jan Clemons and we welcomed a new Trustee Stephanie Davies, to the Board.

A Finance and Operations Committee serves an executive function and consists of Jonathan Webster, Trustee, Jeremy Bruce, Trustee (Chair of Finance & Ops Committee), Dr Roger Mitchell, Trustee, Dr Tony Gent, Chief Executive, Jim Foster, Conservation Director, and Philippa Goodwin, Administrative & Finance Manager (Secretary). This Committee's duties are to report to the Board of Trustees on all major financial matters (including advising on the pay and benefits for key management personnel and others), on such business as is deputed to it by Board, and on any matters which do not fall within the province of any other Group of ARC. The Committee is also responsible for any urgent business which needs to be dealt with at short notice.

Day to day running of the Trust is delegated to the Chief Executive Officer with key decisions, such as the approval of the Strategy and Business Plan, budget and employment of senior staff, being referred to the Board of Trustees.

The Trust manages risk through the Board of Trustees and senior staff with the focus of this activity being the Trust's Finance sub-committee. Key risks, covering all aspects of the Trust's work, are identified in a Risk Register that is reviewed annually and levels of risk and mitigation measures are considered.

Throughout the year we reviewed our three main areas of risk, these being the financial management of the Trust, the health, safety and wellbeing of Trust staff and ensuring that there is appropriate insurance in place to safeguard the Trust and its activities. To mitigate against these risks, we have set out three strategies which are detailed in the audited financial statements.

Within the Trust there is a defined structure with clear management and reporting lines. The Trust coordinates its programmes of work through a Senior Staff Management Team, consisting of Dr Tony Gent (CEO), Jim Foster (Conservation Director), Philippa Goodwin (Administration & Finance Manager), Gary Powell (Senior Reserves Manager), Dr Karen Haysom (Species Programmes Manager), Dr John Wilkinson (Science Programmes Manager) and Anju Sarpal (Communications and Engagement Manager). The Senior Staff Management Team met regularly throughout the year to oversee the work of the organisation.

During the reporting period the Trust employed 56 members of staff, on full-time or part-time contracts, although not all were employed at the same time. At the end of March 2024, the Trust was employing 36 full-time and 12 part-time staff. During the year we also had contract assistance from other fieldworkers who worked closely with the staff of ARC. Throughout the year the Trust continued to use Contractors, supervised by ARC staff, to carry out significant work for the Trust. These contractor activities included habitat management and professional advice.

We provided supervision for five PhD projects running during the year. We remain grateful for the assistance from volunteers who helped with field surveys, at events and with conservation management tasks.

Three formal staff meetings were held, both in person and via Teams during the year and in addition to this, we continued with our monthly 'catch up' Teams meetings for staff and weekly drop-in meetings via Teams, particularly to enable out-posted staff to continue to interact with others in the organisation. Meetings of the Workstream Working Groups that oversee the delivery of the work plan and feed into the Business Plan and Strategy were also held during the year.

We continued to develop and review our policies and procedures during the year, and to update the ARC Staff Handbook and contracts of employment to comply with the latest employment legislation.

b. Health & Safety

Health & Safety is discussed formally by staff at all staff meetings and remains a high priority for the Trust. The Chief Executive Officer ensured that the Trustees were both kept informed of and given the opportunity to discuss health and safety issues at all Trustees' Meetings.

The Trust's Health & Safety Group consists of Richard Sharp (Health & Safety Officer), Tony Gent, Helen Wraight and Yvette Martin. The group met on three occasions during the year and prior to the dates of our Trustee Meetings to ensure that any issues could be included for the Trustee's Meeting Agenda and discussed by the Board of Trustees. At the regular meetings the Health & Safety Group discuss the development and updating of policies and procedures. The group continued to revise our generic risk assessments and continued work on our lone working procedures. Our Health & Safety Officer undertook the annual revision of our Health and Safety policy and produced an annual report on Health & Safety within the Trust. The EAP (Employee Assistance Programme) has continued to be useful for staff and ARC has retained this facility for employees. Home working had an impact on both staff and the organisation, in a variety of ways, some useful and some not so useful, and the Trust has continued to encourage staff to return to the office where possible.

Our Health & Safety Officer continued to represent the Trust at NGO Conservation Safety Group meetings throughout the year. These meetings allow for an exchange of Health & Safety information and practices and specific issues can be raised at this forum.

c. Funding and support

The Trust continued to develop its new membership scheme during 2023-24, looking at different tiers of membership. The Trust continued to use the services of a Fundraiser on a contractual basis to help develop our fundraising strategy and to assist with project funding and core funding bids, to maximise income to the Trust. The Trust remains a signed-up Charity with the Fundraising Regulator.

We would like to thank the following organisations for their financial support during the year:

- Anglian Water
- Animal Friends
- Banister Charitable Trust
- Beveridge Charitable Trust
- British Herpetological Society
- Chapman Charitable Trust
- Flintshire County Council
- Garfield Weston
- Helvellyn
- Herpetological Conservation Trust
- Hugh Fraser Foundation
- John Swire Trust
- Marjorie Coote Foundation
- Ministry of Defence
- National Lottery Heritage Fund
- Natural England
- Naturespace
- Nature Network Fund
- Natural Resources Wales
- R.S. MacDonald
- Rural Payments Agency
- Scottish Natural Heritage
- Shropshire Wildlife Trust
- Siemens
- South Downs National Park
- Turcan Connell
- Welsh Government
- William Dean Charitable Trust

The Trust remains grateful for the donations it receives from individuals throughout the year, which, where possible, are maximised through Gift Aid. The Trust successfully tendered for several small projects throughout the year, and these added to the Trust's income.

The Trust is grateful to the many volunteers and supporters who continue to assist us in our work during the year, including help with field conservation management work, survey and monitoring and supporting us at shows and events and with fundraising effort.

The Trust remains an active member of Wildlife & Countryside Link (W&CL) – a network of over 70 environmental bodies representing a joint membership of over 8 million people – that promotes the development of strong environmental policy and legislation in England and at the Westminster Parliament. ARC is also a member of Wales Environment Link and Scottish Environment Link, the equivalent 'sister bodies' to W&CL for Wales and Scotland respectively.

ARC remains dedicated to working in partnership; in particular, we maintained our involvement with the Rethink Nature partnership of seven species NGOs, comprising the Bat Conservation Trust, RSPB, Plantlife, Butterfly Conservation, Buglife, Bumble Bee Conservation and ARC, including exploring further landscape scale collaborative projects. We maintained an active involvement with the network of Amphibian & Reptile Groups and other specialist NGOs, and notably Freshwater Habitats Trust and Norfolk Wildlife Trust. We have become increasingly active with UK Terrestrial Evidence Partnership of Partnerships (TePOP), a network of monitoring organisations coordinated by JNCC.

We maintained our relationship with European NGO's, continuing to work both through the Reptile and Amphibian Conservation Europe (RACE) coalition, and through our continued involvement with the Societas Europaea Herpetologica (SEH). RACE continued to represent ARC's interests on the European Habitats Forum.

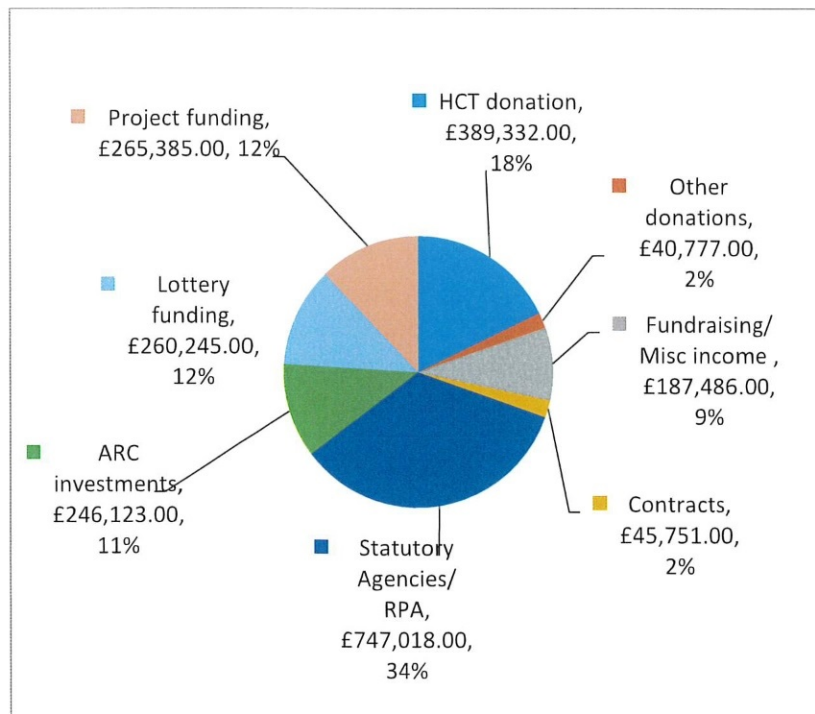
d. Statement of compliance

The Trust has complied with all laws and regulations applicable to the Charitable Company.

4. Summary of financial position for 2023/24

ARC had total incoming resources for the year of £2,182,117 (£2,148,920 in 2022/23) and total expenditure of £2,259,548 (£2,068,968 for 2022/23) (see Figs 1 & 2). The HCT donation of £389,332 (£378,595 in 2022/23) is made up of investment income from two endowment funds.

Total Income £2,182,117 (ARC ONLY)



Total Expenditure £2,259,548 (ARC ONLY)

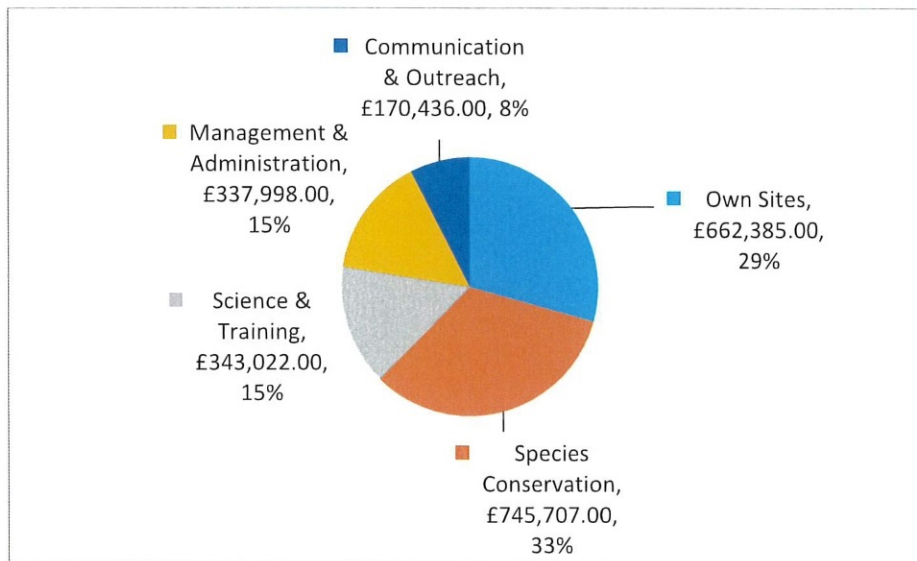


Figure 2 Proportion of Expenditure by work area

The Trustees maintain a financial reserve for discretionary use and as a cushion in the event of financial shortfall on a year-to-year basis as outlined in the Trust's 'Reserves Policy'. The total group funds held is £7,021,424 (£7,037,359 in 2022/23) of which £5,061,379 (£5,566,800 in 2022/23) relates to restricted funds. Of our total funds £1,362,305 is held as Fixed Assets and £3,927,364 is held as Investments. After making allowances for these two figures our "free" reserve totals £1,653,439 (£1,090,579 in 2022/23). Full details of our financial position are given in our audited accounts for the period.

We continued our relationship with PKF Francis Clark as our appointed accountants, and through the year held numerous liaison meetings to ensure effective financial management. We continued to track income and expenditure across the year. We have retained the bookkeeping in-house and moved across to a new accounting package (Xero) which is supported by our accountants, PKF, who assist with any queries.

We continued to implement the decision that was made previously to move to a 'higher return' policy for our investments. As a result of this, our investment yield has been good, and it was agreed to retain this policy for the next year or so and review again at a later stage.

5. Achievements and performance for 2023/2024

a. Own Sites

The management of sites under our control remains a key element of our conservation strategy. Our sites are split between the Weald, Dorset, Hampshire, Norfolk, Cumbria and Wales. The nature of our control varies between sites. We own 24 nature reserves, which are mostly heathland sites in Dorset, Surrey and Hampshire, covering 346 ha. The schedule of sites are in Dorset, Ham Fuel Depot (4.31); Corfe Hills (4.7); Dunyeats (39.45); Parley Common (95.24); Lions Hill (41.6); Noon Hill (4.63); Matchams (0.37); Corfe Bluff (7.0); East Worgret (5.28); Great Ovens (48.0); Green Pool (4.5); Norden (21.8); Trigon (4.08); Canford Cliffs (0.28); Purbeck Close (0.04); Upton Esso (0.36); in Hampshire, Blackmoor (31.04); in Surrey, Gong Hill (1.49); Hankley Gomez (3.0); Witley (25); Lightwater - Rathbone (0.08); in Cumbria, Hyton Marsh (2.85); and in Wales, White Lion (0.9); Fields Farm (0.4).

Other sites are covered by a variety of different leases, agreements and licences. Our programme of site management is run by our Senior Reserves Manager Gary Powell and overseen in Dorset by Senior Field Officer Chris Dresh and in Surrey and Hampshire by our Weald Reserves Manager Rob Free.

Some issues with the funding from RPA remain but we have made significant progress and built up a better dialogue with the Rural Payments Agency that is enabling us to resolve these issues more effectively. We have continued with our extensive management programme which includes scrub and tree removal, provision of bare sand and bracken management as well as wardening.

This work involved the Trust's field team, professional contractors and volunteers and continued to be recorded on the Countryside Management System software (CMSi). Further work has continued developing the planning and reporting elements of CMSi as well as assessing other similar systems. This will allow us to have a central system for planning, recording and reporting all habitat management work against an agreed 5-year plan. We are developing and improving our overall longer term management planning.

The management for most of our reserves is funded via the Countryside Stewardship (CS) scheme. Nine of our sites in the Purbeck area are entered in the development phase of the Wareham ARC Landscape Recovery Project, which should result in elevated levels of site funding for a period of at least 20 years. A few of our sites remain in the older HLS scheme but these will transfer to CS over the next few years. The Trust remains an active partner in the Dorset Urban Heath partnership which involves directing resources achieved through planning conditions on development to offsetting the impacts of additional housing on heathlands.

Our regular volunteer tasks have taken place in both the Dorset and Weald areas during the winter and summer seasons, assisting with our nature reserves management programme. These have proved very popular and remain valuable in helping the Trust achieve its programme of management work throughout the year and in promoting the Trust locally. We maintained support for local liaison groups associated with our sites to gain support and input to the management work on our sites.

b. Conservation Projects

We continue to work to improve the conservation status of amphibians and reptiles across the countries of the UK, working with both governmental and non-governmental bodies, private organisations and volunteers. We have maintained engagement with statutory biodiversity strategies, seeking to influence their development and promoting herpetofauna conservation through them.

The Trust continued the delivery phases of both of the National Lottery Heritage Fund (NLHF) funded projects 'Connecting the Dragons' (in Wales) and 'Snakes in the Heather' (in south of England) during 2023/24. Both projects received four years funding from the NLHF and will deliver a wide range of benefits to herpetofauna, the countryside and the public during this time.

We continue to manage nature reserves in North Wales. ARC has worked in partnership with Flintshire County Council on a range of amphibian and reptile projects across the region. ARC's North Wales Officer continued to be successful in securing additional funding from small projects/grants throughout the year to help with ARC's work in North Wales, notably, a large amount of capital work was undertaken on a small number of North Wales sites as a result of the successful application to the Lottery for the Nature Network Fund.

Key achievements through working on species conservation plans and programmes

We continued our programme of species Working Group meetings with external partners for the rare reptiles, natterjack toad, pool frog, great crested newt and adder.

The Trust remained actively involved with biodiversity policy work directly and through Wildlife & Countryside Link, Wales Environment Link and Scottish Environment Link. Specifically, we engaged with GB non-native species secretariat to address concerns around invasive species and the risks that they pose, led on the Natural England/ Zoological Society of London's Disease Risk & Health Surveillance project with Natural England in connection with Local Nature Recovery Strategies and Species Conservation Strategies. We have developed approaches to setting goals for area-based conservation with several projects looking at Favourable Conservation Status.

Rare reptiles We continued our species recovery work for rare reptiles, including planning for rare reptile translocations. We continued to engage with landowners over management of rare reptile habitat and maintained our programme of 'Rapid Site Assessments' to evaluate the condition of rare reptile habitats for both sand lizard and smooth snake.

Rare amphibians ARC maintained the programme of regional recorders meetings that are essential for achieving effective national monitoring of natterjack toads. We continued to make improvements to the online recording system used for monitoring and improved the underlying maps. We continued to provide site management advice directly to landowners, visiting many sites across the species' range, supported partners with conservation translocations and offered training courses to volunteers regarding monitoring for natterjack toads. ARC undertook further translocations of natterjack toads to our Blackmoor site during the year.

We received funding for Pool Frogs during the year from Beveridge Herpetological Trust, William Dean Trust and Douglas and Joanne Chapman Animal Trust to help fund this work. ARC continued surveys and monitoring of the species and checking population across the sites.

Great Crested Newt ARC continued to organise the half-yearly Great Crested Newt Working Group meetings. We remain part of the Natural England's Great Crested Newt Expert Licensing Panel. ARC continued to engage with the NatureSpace/ Newt Conservation Partnership District Licensing work – providing advice and looking to ensure this retains high standards and ambitions for the conservation of the species.

Scottish Projects ARC continued with its Saving Scotland's Amphibians and Reptiles project, continuing with Champhibians school pond adoption scheme and signing up MSPs to be Nature Champions. The project continued to engage with Scottish Environment Link throughout the year. We received a grant from the Swire Trust to support our activities into 2024/25. We held community and school-based events throughout the year and we have now established a close working group of volunteers who are sharing projects and surveying sites. Through this project, we promoted adder conservation and care in the Highlands, involving both land managers and crofters. We continued to hold a good number of walks and talks, and worked with youth groups and developed education materials for schools. Following the success of online training courses last year, these were run again during 2023/24 and volunteer numbers have now increased to 221.

ARC is part of a four-year National Lottery Heritage Fund multi-partner project, involving Rethink Nature partners, NatureScot and others called Species on the Edge, launched in 2022/23. ARC continued its engagement in 2023/24 with our focus being through our Project Officer taking forward conservation work for natterjack toads and other species on the north Solway Coast.

Welsh Projects Following ARC's contribution via partnership between Rethink Nature, other NGO partners and Natural Resources Wales, to the successful submission of the *Natur am Byth* Project bid to NHLF, ARC appointed a new staff member working on adders (Wales wide) and dune species in Swansea Bay, including sand lizards.

An extension to the Connecting the Dragons project was granted and this project ran until November 2023. The pond creation and restoration programme continued successfully through the season. A number of public engagement events took place, including awareness raising, PR and educational activities along with volunteer workshops and the creation of several grass snake egg-laying sites. We trained and mentored a number of volunteers on GCN survey, species identification and monitoring.

Channel Islands and Overseas ARC remains a member of the UK Overseas Territories Forum, through which we promote the conservation of amphibians and reptiles in the UK's Crown Dependencies and Overseas Territories. We are also partners in Jersey Pond Watch and Jersey Reptile Watch, aiming to promote species' monitoring in recovery in Jersey.

c. Awareness and Education

ARC has actively developed a programme to encourage wider inclusion. We have worked across the organisation and engaged with a range of partners to evaluate our current position and to develop our policies, training and approaches.

We continue to support our biodiversity network through the annual Herpetofauna Workers Meeting which we jointly organise and run with ARG UK. The 2024 event was held in February in Fareham, Hants and the Science Meeting in partnership with BNSS. Our supporter base has increased to 850 members and 1,000 volunteers nationally. Between April 2023 and March 2024, the ARC members scheme brought in over £27.7K (up £5K from last year). New members continue to register at a steady pace via the website. Most new members are choosing to set up regular payments,

with several donating more than the minimum £3 per month. We have also gained one new life member (£600+given) bringing the total to 23.

ARC undertook both face-to-face training programme and continued with online delivery throughout the year for both volunteers and professionals. We continued to develop and deliver our partnership training programme with Field Studies Council and provided training to support our volunteer engagement and for the Metropolitan Police. In addition, we provided opportunities for work experience for students.

The Trust continued with a programme of walks and talks around our reserves in Dorset, Surrey, Hampshire and Cumbria and we continued to attend several events both locally and nationally.

ARC continued to receive over 1,000 enquiries from the public, predominantly signposted by the RSPCA.. We continued to develop the FAQ section of our website with the aim of updating the advice currently available to the public and making it more informative.

ARC remained busy with its media coverage throughout the year and our following continues to grow. We increased the amount of news and information going out on social media and this saw an uptake in followers, with 18,000 followers on Facebook and YouTube (775 plus subscribers and over 214K views) and over 17,900 followers on Twitter. We continued to grow our followers on Instagram (5K plus followers) and LinkedIn (over 19,600 followers). The addition of a TikTok account has engaged a younger audience with over 500 followers.

Data taken from Google analytics shows between April 2023 and March 2024 was visited by 187K users and received over 313K page views with the most popular being the species information pages and FAQ pages.

Over £19K has been taken via the website in one off payments through 445+ transactions (donations, shop purchases and event registrations) and we have continued development and promotion of various fundraising activities. We have also introduced ARC's Teemill clothing store as an addition to ARC's shop.

Two issues of our membership magazine *Arc Eye* were produced and sent to members. New ARC Membership schemes were launched – Junior; Students and International, creating new resources and a new online section on the ARC Members Area on the website.

Visitors to the website continue to sign up to receive ARC bi-monthly e-newsletter; the readership is now over 3,600.

We continue to support the joint social media communications being undertaken by partners such as Natural England, Rethink Nature and Wildlife & Countryside Link. We carried out social media campaigns for World Frog Day, Amphibian Awareness Week, Heath Week, Reptiles Awareness Day, World Lizard Day and World Snake Day, amongst others.

Broadcast and print media enquiries and coverage has been increased by the use of a new media library, enabling us to archive images, audio and video, in a more topic tagged format and wider partner communications and synopsis to journalists in advance.

d. Research and Monitoring

We made significant progress in our monitoring and surveillance programme on several different fronts. We undertook further preparatory work to launch the National Amphibian Reptile Surveys, including increasing the involvement of ARC staff, providing training, managing volunteer data and promoting survey protocols, and engaged with partner organisations. We increased the use of the ARC survey hub, further developing its content and making data more accessible. We further promoted the concept of important Herpetofauna areas through the Reptile & Amphibian Conservation Europe network, through a workshop at the European Herpetological Congress in Wolverhampton and via the Bern Convention's Expert Group on Amphibians and Reptiles. We produced a working version of an IHA map for Great Britain.

We are currently supporting 5 PhD studentships, including (i) investigating UK toad declines in partnership with the Universities of Wolverhampton and Salford; (ii) studying impacts of invasive alpine newts with the University of Plymouth and ZSL and (iii) analyses of monitoring data and its application to describing status with the University of Kent and the Centre for Ecology and Hydrology. We both led on and contributed to several papers published in peer reviewed Journals and professional magazines.

The annual ARC and British Herpetological Society Scientific Meeting was held in Bournemouth in November 2023. The event was well attended and provided a good variety of talks.

e. Policy and Legislation

A considerable amount of advocacy was generated around proposed policy and legislative changes and notably in England. Key areas of work revolved around the Land Use Planning systems, agriculture, water and biodiversity policy – the latter notably through changes introduced by the Environment Act 2021, Nature Recovery Networks, Local Nature Recovery Strategies (LNRS) and tree planting plans related to climate change mitigation. With other NGO partners we engaged with Government and its agencies over the proposals to meet the UK's commitment to achieving '30 x 30' (i.e. to have protected and have in good management 30% of the country by 2030). ARC remained actively involved in the development of new legislation and policy across the UK, through engagement with the 'Link' partnerships in England, Scotland and Wales, through working directly with Government and the nature conservation agencies and through working on practical implementation projects, such as our continuing active involvement with the implementation of 'District Level Licensing' for Great Crested Newts including representation on Natural England's Great Crested Newt Licensing Expert Panel.

Both in our capacity as ARC and through our engagement with Reptile & Amphibian Conservation Europe (RACE), we attended the Bern Convention's Expert Group on Amphibians & Reptiles Meeting in September. ARC co-wrote the UK's report with the UK lead agency, the Joint Nature Conservation Committee (JNCC).

f. Developing ARC

We continue to invest in ARC's IT infrastructure. We undertook an options assessment related to the further development of our CRM system, which found that the costs of implementation could not justify the potential benefits to ARC at this time. This further development was deferred, and we began looking at other options available to us. We created an IT Incident Management, Business Continuity plan and Disaster Recovery plan during the year and carried out a National Cyber Security Centre-supported virtual 'information security incident response' exercise which then informed the above plans. ARC continues to grow, and we will continue to monitor and improve our infrastructure to ensure that the systems in place are adequate to cope with future requirements. ARC has continued to ensure compliance with GDPR, through our IT Manager.

We have developed and produced the ARC Strategy to 2030. This document outlines who we are and what our future plans are.

Governance of the Trust is undertaken by the Board of Trustees, who met remotely three times during the year at formal Trustees Meetings and via a separate sub-group to oversee financial administration of the Trust.

The Staff Handbook was updated to ensure compliance with current employment regulations and Contracts of Employment were reviewed over the year and amended to reflect changes in employment legislation. We also began a job description review for all roles within the Trust to better reflect current roles and responsibilities within the organisation.

We retained the services of a contract fundraiser working part time for ARC during the year. This post continues to enable us to submit funding bids to continue our existing work and look at new projects, increasing our capacity to do so. We benefited from further legacy income during the year.

ARC Ecological Services Limited, our consultancy arm, continued to run a small number of contracts over the year. The consultancy continues to offer one of the best options for bringing unrestricted funds into ARC. The Board of Directors of ARC ESL continue to provide feedback to ARC Trustees at the ARC Trustee Meetings.

g. Effective working

The Trust continued its programme of Senior Staff Management Team Meetings, Health & Safety Meetings, Trustees' Meetings, Staff Meetings and budgetary meetings. Regular financial updates were given at the Finance and Ops sub-committee meetings and the subsequent Trustees' meetings throughout the year.

The system of staff appraisals was maintained, and individual training needs identified and addressed. We continue to outsource the Trust's payroll but have continued with our in-house bookkeeping, which is cost and time effective. This year we implemented a change of bookkeeping software (XERO) to enable us to report better to Trustees and Workstream Managers on budget position. We continued to use external Human Resource advice and expertise regarding staffing, policy and procedural issues. Outsourcing these areas of work continues to offer the most efficient and cost-effective way of dealing with these issues. We continue working with our pension providers and payroll department to ensure that auto-enrolment is up to date and that we are compliant in all aspects.

6. Future priorities and development of the Trust

The ARC Business Plan and Work Plan for 2024/25 were updated to start planning ARC's future priorities.

During the year 2024/2025 ARC will:

Own nature reserves

- Continue to maintain and manage our network of nature reserves looking to ensure effective and sustainable management and reduce environmental impact.
- Secure funding for site management, notably exploring options under new funding schemes
- Further develop and review our work planning system to enable more efficient planning, recording and reporting on site activity.
- Implement a monitoring plan for ARC's nature reserves including developing impact/ conservation target measures and produce initial baseline assessment.

Species programmes

- Publish and promote Species Action Plans.
- Complete concise FCS statements for all UK native amphibian and reptile species
- Advocate for local to national integration for status and action planning e.g. Purbecks and Surrey.
- Direct conservation delivery (including captive breeding or rearing), in delivering actions plans for key species.
- Produce internal and external communications to explain ARC's National Amphibian and Reptile Monitoring Programme,
- Produce an initial assessment of Important Herpetofauna Areas for the United Kingdom,
- Influence policy and legislation so that they appropriately consider herpetofauna.
- Further develop the European herpetological network RACE and explore project funding opportunities, including for a project defining Important Herpetofauna Areas in Europe.
- Maintain an overview of herpetofauna conservation in the UK Overseas Territories and look for opportunities for ARC's involvement here especially through developing collaborative partnerships with organisations in both the UK and the Overseas Territories.

Communications and outreach

- Continue to support a core sustainable education programme for ARC in England through science, education and engagement.
- Widen the Trust's reach as a forward-thinking and inclusive leader.
- Widen engagement through Media and members channels.
- Deliver a series of events and conferences, notably the Herpetofauna Workers Meeting in 2025 and provide a members' day and regional events.
- Produce EDI Policy and strategic plan and develop EDI assets.
- To develop and manage the involvement of high-profile individuals in order to increase potential for supporting fundraising and advocating ARC's activities.

Governance, Administration, finance and organisational development.

- Produce Annual Work Plan 2024/25
- Develop and communicate ARC's strategy/ five-year plan, with a view to reviewing the effectiveness of ARC's organisational structure.
- Ensure compliance with completion of statutory Charity and Company reporting, and through holding three Trustees' Meetings and an AGM during the year.
- Ensure continuity of Finance & Administration Manager's role with a segregation of duties for Finance and Admin and HR functions.
- Establish and implement a programme of IT updates and renewals; ensure that cybersecurity is high on ARC's agenda and implement recommendations from IT sub-group to ensure secure and effective.
- Undertake an annual review the Trusts' policies and Risk Register
- Aim to complete the transfer of assets from HCT regarding its nature reserves, ensuring that as leases come up for renewal they are renewed in the name of Amphibian and Reptile Conservation and to work towards transferring those in the name of individual Trustees to the organisation.
- Ensure cost effectiveness throughout the Trust.

Regional Programmes

- Develop options for a Sustainably funded programme in South Wales – and look to develop this as model for wider application across the UK.
- Continue to develop ARC in Scotland, through education, training and monitoring.
- Implement the delivery phase of the '*Species on the Edge*' project in Scotland.
- Continue with the Scottish project, funded by RS MacDonald and other funders, which began in September 2021, having secured funding until 2026.
- Continuing with *Natur am Byth* project in Wales.
- Development of project work in Jersey.

Science

- Ensure current PhD students are supported and complete and publish work.

Training

- Assess training delivery in ARC, and in particular look to the roles that should be being played by different people across the organisation and the resources that they need to support them.
- Develop online training for surveys, field taster sessions, monitoring and mentoring.

7. Patrons, Trustees and Senior Staff

Patrons

The Earl of Malmesbury
Chris Packham
Iolo Williams
Lucy Cooke

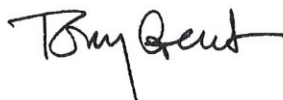
Trustees (Directors)

Mr Jonathan Webster (Chairman)
Mr Howard Inns (Vice- Chairman)
Dr Roger Mitchell BSc, MSc, PhD, CBiol, FRSB (Treasurer)
Mrs Jan Clemons BSc, MRSB – Retired April 2023
Professor Richard Griffiths BSc, PhD, FRSB
Mr Jeremy Bruce MSc, BA
Dr Robert Jehle BSc, PhD
Mr David Elliott, BSc, MBA
Miss Rebecca Turner, BSc, MSc
Mrs Stephanie Davies

The Trustees are appointed by approval of the full Board of Trustees.

Senior Staff Members

Dr Tony Gent PhD, CBiol, MRSB	Chief Executive Officer
Mr Jim Foster BSc, MSc, MCIEEM	Conservation Director
Mr Gary Powell	Senior Reserves Manager
Mrs Philippa Goodwin	Administration and Finance Manager
Ms Anju Sarpal BA., MICPR Chart.	Communications and Engagement Manager
Dr John Wilkinson BSc, PhD	Science Programmes/Regional Projects/Manager



Signed:

Dr Tony Gent
Chief Executive Officer

Company No. 06932972 (England and Wales)

Charity No. 1130188 (England and Wales), SCO44097 (Scotland)

AMPHIBIAN AND REPTILE CONSERVATION TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ACCOUNTS YEAR ENDED 31 MARCH 2024

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AMPHIBIAN AND REPTILE CONSERVATION TRUST**LIST OF TRUSTEES (DIRECTORS)****31 MARCH 2024****Trustees (Directors)**

Mr Jeremy Bruce MSc, BA

Mrs Stephanie Davies (appointed 24 November 2023)

Mr David Elliott BSc, MBA

Professor Richard Griffiths BSc, PhD, FRSB

Mr Howard Inns (Vice-Chairman)

Dr Robert Jehle BSc, PhD

Dr Roger Mitchell BSc, MSc, PhD, CBiol, FRSB (Treasurer)

Ms Rebecca Turner BSc MSc

Mr Jonathan Webster (Chairman)

Company Secretary

Dr Antony Hugh Gent BSc, PhD, CBiol, MRSB

Key Staff

Dr Antony Hugh Gent PhD, CBiol, MRSB (CEO)

Philippa Goodwin (Administration and Finance Manager)

Jim Foster, BSc, MSc, MCIEEM (Conservation Director)

AMPHIBIAN AND REPTILE CONSERVATION TRUST**LEGAL AND ADMINISTRATIVE INFORMATION**

Charity Registration Number:	1130188 (England and Wales), SCO44097 (Scotland)
Company Registration Number:	06932972 (England and Wales)
Registered Address:	744-748 Christchurch Road Bournemouth Dorset BH7 6BZ
Bank:	Lloyds Bank Plc 582-584 Christchurch Road Bournemouth Dorset BH1 4BH
Investment Managers:	Investec 2 Gresham Street London EC2V 7QP Schroder & Co Ltd 31 Gresham Street London EC2V 7QA
Auditors:	PKF Francis Clark Statutory Auditors Towngate House 2-8 Parkstone Road Poole BH15 2PW

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

YEAR ENDED 31 MARCH 2024

The Trustees present their Report and the audited Consolidated Financial Statements, for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the charity and of the group.

Review of Activities

The Trustees have produced a separate Annual Report for 2023/24 reviewing the Trust Activities for the Herpetological Conservation Trust and the Amphibian and Reptile Conservation Trust which incorporates the necessary narrative information required by the Statement of Recommended Practice.

On 1 April 2011 a transfer agreement between the Herpetological Conservation Trust and Amphibian and Reptile Conservation Trust became effective. This is intended to rationalise the way in which the two charities work by transferring all the assets and liabilities relating to the operational work of the Herpetological Conservation Trust to Amphibian and Reptile Conservation Trust. The agreement states that all assets and liabilities excluding the Permanent Endowment Fund be transferred from Herpetological Conservation Trust to Amphibian and Reptile Conservation Trust.

Trustees

The full list of Trustees is shown on page 1.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity’s activities, in accordance with the Charity Commission’s guidance on Public Benefit.

The annual report sets out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through the conservation elements of biodiversity for people now and in the future, offering general and specialist advice free to members of the public, landowners and land managers and managing a suite of nature reserves. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission guidance on Public Benefit.

Reserves Policy

The Trustees aim to maintain a ‘reserve’ fund as an element of the unrestricted funds for discretionary use and as a cushion in the event of financial short-fall on a year to year basis. While accepting that this may not be possible in some years, the Trustees aim to see this amount grow year by year. At the year-end unrestricted group reserves were £1,497,540 (2023 £1,470,559).

Risk Management

- 1 The Trust undertakes Risk Assessments of the following areas:
 - Financial management
 - Financial liability
 - Health & safety
 - Nature reserves, other land and buildings
- 2 The Trust ensures adequate insurance at all times to guard against reasonably expected risks.
- 3 The Trust identifies the appropriate levels for its financial reserves via a separate policy.
- 4 The Trust maintains an up to date Health & Safety policy addressing the health, safety and welfare of our staff and people affected by its activities.

AMPHIBIAN AND REPTILE CONSERVATION TRUST**ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)****YEAR ENDED 31 MARCH 2024****Statement of Trustees' Responsibilities**

The trustees (who are also directors of Amphibian and Reptile Conservation Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards comprising FRS 102 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 in operation.

The trustees are responsible for keeping adequate 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware:

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

Auditors

A resolution to re-appoint PKF Francis Clark for the ensuing year will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

Small Company Provisions

The report of the trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This Report was approved by the Trustees on 23 November 2024 and signed on their behalf by

Jonathan Webster (Chairman)
Director

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2024****Opinion**

We have audited the financial statements of Amphibian and Reptile Conservation Trust for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Balance Sheet, Consolidated Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 ‘‘The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities SORP (FRS 102)’’.

In our opinion the financial statements:

- give a true and fair view of the state of the group's affairs as at 31 March 2024 and of its results 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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 Charity’s ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 charitable company trustees are responsible for the other information. The other information comprises the information included in the annual report of the trustees (directors), 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.

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2024**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the financial statements.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 4, the charitable company trustees 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 charitable company trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the charitable company trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the charitable company trustees either intend to liquidate the 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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2024**

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and employment law. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management and trustees how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Discussed with management whether any reportable health and safety incidents occurred under the requirements of RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) during the year.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.

We assessed the susceptibility of the financial statements to material misstatement via three significant risks. The first was management override or fraud and obtained an understanding of the controls in place to mitigate the risk of fraud. Secondly, we evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements. Finally, we assessed the risk of the unrestricted and restricted funds being materially misstated, as the charity has a number of restricted income streams which have costs attributed to them, some of which are estimated. Based upon our understanding we designed and conducted audit procedures including:

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Reviewing estimates and judgements made in the accounts for any indication of bias.
- Agreeing contract and grant income contracts to amounts posted to the income nominals.
- Agreeing accrued income to amounts received post year end in the bank account.

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2024**

- Reviewing grant and income contracts for restrictions to ensure that the restricted income and expenditure is accurately represented in the financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006 and in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our work has been undertaken so that we might state to the charitable company trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Adrian Way FCA (Senior Statutory Auditor)
For and on behalf of
PKF Francis Clark, Statutory Auditor,
Towngate House
2 – 8 Parkstone Road,
Poole,
BH15 2PW*

Date: 4 December 2024

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Income and endowments from:					
Donations and legacies	2	443,218	-	443,218	476,010
Other trading activities	3	4,059	-	4,059	1,812
Investments	4	19,846	232,794	252,640	245,086
Charitable activities	5	83,528	1,384,704	1,468,232	1,331,572
Other	6	37,123	-	37,123	102,894
		587,774	1,617,498	2,205,272	2,157,374
Expenditure on:					
Raising funds	7	-	24,998	24,998	26,256
Charitable activities	8	277,144	1,976,029	2,253,173	2,050,876
		277,144	2,001,027	2,278,171	2,077,132
Net gains/losses on investments					
Realised		-	(726)	(726)	(9,657)
Unrealised		-	57,691	57,691	(405,201)
		310,629	(326,564)	(15,935)	(334,616)

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Net incoming resources before transfers (from page 9)		310,629	(326,564)	(15,935)	(334,616)
Gross transfers between funds		178,857	(178,857)	-	-
Net movement in funds		489,486	(505,421)	(15,935)	(334,616)
Reconciliation of funds					
Funds brought forward		1,470,559	5,566,800	7,037,359	7,371,975
Funds carried forward	22	1,960,045	5,061,379	7,021,424	7,037,359

All income and expenditure derive from continuing activities.

The notes on pages 14 to 29 form part of these financial statements.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2024

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	16		1,362,305		1,368,947
Investments	17		3,927,364		3,890,615
			<u>5,289,669</u>		<u>5,259,562</u>
CURRENT ASSETS					
Debtors	18	854,942		856,450	
Cash at bank and in hand		1,093,114		1,177,422	
		<u>1,948,056</u>		<u>2,033,872</u>	
LIABILITIES FALLING DUE WITHIN ONE YEAR					
Creditors	19	216,301		256,075	
			<u>1,731,755</u>		<u>1,777,797</u>
NET CURRENT ASSETS					
			<u>7,021,424</u>		<u>7,037,359</u>
NET ASSETS					
FUNDS					
Unrestricted	22	1,960,045		1,470,559	
Restricted		5,061,379		5,566,800	
		<u>7,021,424</u>		<u>7,037,359</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies' regime.

Approved by the Board of Trustees on 23 November 2024 and signed on its behalf by

Jonathan Webster (Chairman)
Director

The notes on pages 14 to 29 form part of these financial statements.

Company Number: 06932972 (England and Wales)

AMPHIBIAN AND REPTILE CONSERVATION TRUST

BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	16		1,362,305		1,368,947
Investments	17		3,927,464		3,890,715
			<u>5,289,769</u>		<u>5,259,662</u>
CURRENT ASSETS					
Debtors	18	875,263		876,832	
Cash at bank and in hand		1,063,730		1,152,456	
		<u>1,938,993</u>		<u>2,029,288</u>	
LIABILITIES FALLING DUE WITHIN ONE YEAR					
Creditors	19	210,939		250,660	
			<u>1,728,054</u>		<u>1,778,628</u>
NET CURRENT ASSETS					
			<u>7,017,823</u>		<u>7,038,290</u>
NET ASSETS					
FUNDS					
Unrestricted	22	1,956,444		1,471,490	
Restricted		5,061,379		5,566,800	
		<u>7,017,823</u>		<u>7,038,290</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies' regime.

Approved by the Board of Trustees on 23 November 2024 and signed on its behalf by

Jonathan Webster (Chairman)
Director

The notes on pages 14 to 29 form part of these financial statements.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash flow from operating activities			
Net income/(expense)		(15,935)	(334,616)
Depreciation	16	19,812	26,560
Investment Income	4	(252,640)	(245,086)
(Gains)/Losses on investments	11	(57,691)	414,858
(Increase)/decrease in debtors		1,508	(20,000)
(Decrease)/increase in creditors		(39,774)	(6,803)
Cash flow from operating activities		(344,720)	(165,087)
Cash flow from investing activities			
Payments to acquire tangible fixed assets	16	(13,170)	-
Payments to acquire investments	17	(309,215)	(222,043)
Receipts from sales of investments		293,618	307,084
Investment income	4	252,640	245,086
Net cash flow from investing activities		223,872	330,127
Net increase/(decrease) in cash and cash equivalents		(120,848)	165,040
Cash and cash equivalents at 1 April 2023		1,343,454	1,178,414
Cash and cash equivalents at 31 March 2024		1,222,606	1,343,454
Cash and cash equivalents consist of:			
Cash at bank and in hand		1,093,114	1,177,422
Cash held by investment managers		129,492	166,032
Cash and cash equivalents at 31 March 2024		1,222,606	1,343,454

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1. Summary of significant accounting policies**a. General information and basis of preparation**

Amphibian and Reptile Conservation Trust is a charitable company registered in the United Kingdom. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are as detailed on page 3 and 4.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

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

b. Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2024.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus/ (deficit) for the financial year of (£20,467) (2023: (£323,844)).

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

c. Funds

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside at the discretion of the Trustees for specific purposes. The purpose and use of the designated unrestricted funds are set out in the notes to the financial statements.

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

d. Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations and legacy income represent amounts receivable during the period and are recognised where entitlement has been established, there is certainty of receipt and the amount can be measured with sufficient reliability. Gift-Aid income is included gross of attributable tax recoverable.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants represent voluntary amounts attributable to the period covered by the Accounts and are recognised on an accruals basis. Grants received in respect of future periods are carried forward as deferred income in creditors.

Government grants receivable as compensation for expenses already incurred will be recognised in the income and expenditure in the same period in which the related expenditure is incurred.)

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as share. It includes dividends and interest. Income is recognised in the period in which it is earned and is included gross of attributable tax recoverable.

Other than significant donated income-in kind, no account is taken of the substantial contributions made by the many volunteers and volunteer organisations who provide various services and supplies free of charge.

e. Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

f. Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at head office.

The analysis of these costs is included in note 9.

g. Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Expenditure on land acquired for management, including costs of acquisition, is capitalised and is not depreciated. Donated land and buildings are included at their current value at the date of the gift. Land and buildings are not revalued.

Depreciation is provided on other fixed assets, at rates calculated to write off the costs, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold property	- 50 years straight line
Leasehold improvements	- 25 years straight line
Motor vehicles	- 4 years straight line
Tools and equipment	- 4 years straight line
Computer and office equipment	- 4 years straight line

h. Investments

Investments held as fixed assets, are held under a discretionary management agreement, on behalf of the Fund's Trustees, and are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/ (losses) on investments' in the SOFA. Fair value is determined on the basis of the market value of the investments and uninvested cash comprising the portfolio (excluding accrued interest) at the accounting date.

Market value for equities and fixed-interest securities is the last traded price or the closing mid-market quoted price. For unit trusts, the mid-market price prevailing on the balance sheet date is used. Accrued interest is excluded from the valuation of fixed interest stocks but is included in debtors as accrued income.

Investments in subsidiaries are measured at cost less impairment.

i. Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

j. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

k. Operating leases

Rentals payable under operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SOFA on a straight line basis over the term of the lease.

l. Pensions

The charity contributes to an auto-enrolment Legal & General scheme for all employees. Contributions payable to these plans are charged against income in the period in which they fall due

m. Tax

The charitable company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

n. Going concern

The financial statements have been prepared on a going concern basis. In the opinion of the board, the charity has sufficient working capital to continue to meet its financial obligations and pay its liabilities as they fall due for the foreseeable future. The board have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

o. Public Benefit Entity Concessionary Loans

Concessionary loans to/from other public benefit entities are initially recognised at the amount paid or received. Loans are subsequently adjusted to take account of interest payable or receivable, and any indicators of impairment losses.

2. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations	26,162	-	26,162	74,655
Donations from HCT	389,332	-	389,332	378,595
Friends income	27,724	-	27,724	22,760
	443,218	-	443,218	476,010

All income in the prior year was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

3. Income from other trading activities

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Merchandising sales	4,059	-	4,059	1,812
	<u>4,059</u>	<u>-</u>	<u>4,059</u>	<u>1,812</u>

All income in the prior year was attributable to unrestricted funds.

4. Income from investments

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Bank interest	19,846	-	19,846	2,762
Investment income	-	232,794	232,794	242,324
ARC ES Loan interest	-	-	-	-
	<u>19,846</u>	<u>232,794</u>	<u>252,640</u>	<u>245,086</u>

£242,324 of income in the prior year was attributable to restricted funds and £2,762 was attributable to unrestricted funds.

5. Income from charitable activities

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Workstream 1 - Nature reserves	-	734,154	734,154	683,056
Workstream 2 - Conservation and species programmes	-	552,492	552,492	613,012
Workstream 3 - Communication and outreach	-	-	-	-
Workstream 4 - Administration and finance	58,157	-	58,157	-
Workstream 5 - Regional training and science programmes	-	98,058	98,058	27,050
ARC Ecological Services	25,371	-	25,371	8,454
	<u>83,528</u>	<u>1,384,704</u>	<u>1,468,232</u>	<u>1,331,572</u>

£1,331,572 of income in the prior year was attributable to restricted funds and £Nil was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

6. Other income

	Unrestricted Funds	Restricted Funds	2024 £	2023 £
Miscellaneous income	104	-	104	291
Miscellaneous Contracts	37,019	-	37,019	26,237
Profit on disposal of asset	-	-	-	76,366
	<u>37,123</u>	<u>-</u>	<u>37,123</u>	<u>102,894</u>

All income in the prior year was attributable to unrestricted funds.

7. Investment management costs

	2024 £	2023 £
Investment manager fees	<u>24,998</u>	<u>26,256</u>

All of the above costs were attributable to restricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

8. Analysis of expenditure on charitable activities

	2024	2023
	£	£
Costs of activities in furtherance of the Charity's objects		
Expenditure by area		
WS1 - Nature reserves	662,385	693,997
WS2 - Conservation and species programmes	745,707	718,312
WS3 - Communication and outreach	170,436	188,979
WS4 - Administration and finance	313,000	397,510
WS5 - Regional training and science programmes	343,022	43,914
ARC Ecological Services	18,623	8,164
	2,253,173	2,050,876

The analysis of expenditure for 2024 is as follows:

	Activities undertaken directly	Support costs	Total
	£	£	£
WS1 - Nature reserves	218,529	443,856	662,385
WS2 - Conservation and species programmes	94,889	650,818	745,707
WS3 - Communication and outreach	7,886	162,550	170,436
WS4 - Administration and finance	25,989	287,011	313,000
WS5 - Regional training and science programmes	92,454	250,568	343,022
ARC Ecological Services	18,623	-	18,623
	458,370	1,794,803	2,253,173

£1,278,472 of expenditure in the prior year was attributable to restricted funds and £772,404 was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

9. Allocation of support costs

	Salaries and related costs	Office overheads	Vehicle costs	Insurances	Governance costs	Total
	£	£	£	£	£	£
WS1 - Nature reserves	365,798	65,504	6,178	6,375	-	443,855
WS2 - Conservation and species programmes	536,365	96,046	9,059	9,348	-	650,818
WS3 - Communication and outreach	133,964	23,989	2,263	2,335	-	162,551
WS4 - Administration and finance	189,481	33,930	3,200	3,302	57,098	287,011
WS5 - Regional training and science programmes	206,503	36,978	3,488	3,599	-	250,568
Total	1,432,111	256,447	24,188	24,959	57,098	1,794,803

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

10. Governance costs

	2024	2023
	£	£
Committee and meeting expenses	3,399	9,235
Auditors' remuneration	17,000	16,620
Auditors' remuneration – non audit work	15,785	17,925
Legal and professional fees	20,914	28,800
	57,098	72,580

11. Net income for the year

	2024	2023
	£	£
Net income is stated after charging:-		
Staff costs (Note 14)	1,432,111	1,259,796
Auditors' remuneration - audit	17,000	16,620
- other	15,785	17,925
Depreciation	19,812	26,560
Operating lease rentals	6,264	5,916
(Profit)/loss on fair value movement of investments	(57,691)	414,858

12. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £17,000 (2023: £16,620) and other services of £15,785 (2023: £17,925).

13. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2023: £Nil).

The total amount of employee remuneration received by key management personnel is £155,408 (2023: £146,875). The trust considers its key management personnel comprise Philippa Goodwin, Dr Antony Gent and James Foster.

Trustees' expenses reimbursed for travelling and meeting costs during the year amounted to £685 (2023: £441). Three (2023: One) Trustees were in receipt of reimbursed expenses.

14. Staff costs and employee benefits

	2024	2023
	£	£
Wages and salaries	1,227,087	1,076,440
Social security costs	110,416	101,893
Other pension costs	94,608	81,463
	1,432,111	1,259,796

The average number of employees (excluding contract labour) during the year was 47 (2023: 41). No employee is paid over £60,000.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

15. Pension Scheme

Defined contribution pension scheme

The charitable company operates a defined contribution pension scheme. The pension cost for the year amounted to £94,608 (2023: £81,463). At the year-end £9,625 was due in respect of pension contributions (2023: £12,647).

16. Tangible fixed assets

Group and charity

	Land and Buildings £	Computer & Office Equipment £	Motor Vehicles £	Tools & equipment £	Total £
Cost					
At 1 April 2023	1,430,893	78,188	75,906	-	1,584,987
Additions	-	5,028	-	8,142	13,170
Disposals	-	(78,188)	(75,906)	-	(154,094)
At 31 March 2024	1,430,893	5,028	-	8,142	1,444,063
Depreciation					
At 1 April 2023	61,946	78,188	75,906	-	216,040
Charge for year	16,519	1,256	-	2,037	19,812
Disposals	-	(78,188)	(75,906)	-	(154,094)
At 31 March 2024	78,465	1,256	-	2,037	81,758
31 March 2024	1,352,428	3,772	-	6,105	1,362,305
31 March 2023	1,368,947	-	-	-	1,368,947

Note: Included in land and Buildings is Land and Property at Noon Hill, Verwood which was left to The HCT in a will during 1998. The value placed at the time of the gift was set by the Trustees at £150,000. The freehold Property was sold during 2013/2014 for £290,000, and the SSSI land has been retained with a value of £Nil.

Included in land and buildings is a leasehold property which was purchased in 2018/2019 and refurbished in 2019/2020. The lease term is 999 years and runs until 7 March 3018.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

17. Fixed asset investments

Group

	Listed investments £	Total £
Cost/valuation		
At 1 April 2023	3,890,615	3,890,615
Additions	309,215	309,215
Disposals	(330,157)	(330,157)
Revaluation	57,691	57,691
At 31 March 2024	<u>3,927,364</u>	<u>3,927,364</u>
Impairment		
At 1 April 2023 and 31 March 2024	-	-
Carrying amount		
31 March 2024	<u>3,927,364</u>	<u>3,927,364</u>
31 March 2023	3,890,615	3,890,615
	2024	2023
	£	£
UK Quoted Securities:		
Fixed interest	569,833	372,997
Equities	1,071,140	1,068,706
Overseas fixed interest		
Overseas equities	1,366,170	1,265,337
Other investments	790,730	1,017,543
Market value of investments at 31 March 2024	<u>3,797,873</u>	<u>3,724,583</u>
Cash held by Investment Managers	129,491	166,032
	<u>3,927,364</u>	<u>3,890,615</u>

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

17. Fixed asset investments (cont)

Charity

	Listed investments £	Other investments £	Total £
Cost/valuation			
At 1 April 2023	3,890,615	100	3,890,715
Additions	309,215	-	309,215
Disposals	(293,617)	-	(293,617)
Revaluation	21,151	-	21,151
At 31 March 2024	<u>3,927,364</u>	<u>100</u>	<u>3,927,464</u>
Impairment			
At 1 April 2023 and 31 March 2024	-	-	-
Carrying amount			
31 March 2024	<u>3,927,364</u>	<u>100</u>	<u>3,927,464</u>
31 March 2023	<u>3,890,615</u>	<u>100</u>	<u>3,890,715</u>
		2024	2023
		£	£
UK Quoted Securities:			
Fixed interest		569,833	372,997
Equities		1,071,140	1,068,706
Overseas fixed interest			
Overseas equities		1,366,170	1,265,337
Other investments		790,730	1,017,543
Market value of investments at 31 March 2021		<u>3,797,873</u>	<u>3,724,583</u>
Cash held by Investment Managers		129,491	166,032
Investment in subsidiary company		100	100
		<u>3,927,464</u>	<u>3,890,715</u>

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

Included with other investments is a 100% holding in the ordinary share capital of ARC Ecological Services Limited, a company incorporated in England and Wales on 20 October 2011. At the year end, the aggregate capital and reserves of the company amounted to £1,344 and its surplus for the year amounted to £2,175.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

18. Debtors

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	192,022	155,192	192,022	150,392
Prepayments and accrued income	660,870	699,011	660,870	698,765
Other debtors	2,050	2,247	1,950	2,147
Amount payable to HCT	-	-	-	-
Loan to ARC Ecological Services Ltd (Concessionary)	-	-	20,421	25,528
	<u>854,942</u>	<u>856,450</u>	<u>875,263</u>	<u>876,832</u>

The loan to ARC Ecological Services of £20,421 is repayable in instalments, £15,315 is due in more than one year. The loan agreement was revised on 21 November 2020, interest at 4% above base rate per annum is due annually on 31 December and £nil interest payable at the year-end has been accrued. Capital repayments are due to be made in equal instalments on 31 December from 2021 to 2027. All other debtors are due within one year.

19. Creditors: amounts falling due within one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	64,760	82,022	63,593	82,022
Accruals and deferred income	82,591	95,861	82,591	95,861
Other creditors	15,907	21,325	13,925	16,180
Social security and other taxes	28,730	24,992	26,517	24,722
Amount owed to HCT	24,313	31,875	24,313	31,875
	<u>216,301</u>	<u>256,075</u>	<u>210,939</u>	<u>250,660</u>

20. Control

The charity is controlled by the trustees who are also the directors of the charitable company.

21. Operating lease commitments

As at 31 March 2024 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Operating leases which expire:		
Land and buildings – within 2-5 years	8,325	15,075
Land and buildings – within 1 years	6,750	6,750
	<u>15,075</u>	<u>21,825</u>

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

22. Fund reconciliation

Group	Brought forward 1.4.2023 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2024 £
Restricted				
Species	198,403	(120,087)	-	78,316
Rare Amphibians	28,668	(28,668)	-	-
Funds received and used for fixed assets	988,966	66,733	-	1,055,699
Investment portfolio	3,890,615	(244,542)	281,291	3,927,364
Legacy Income (for sites)	460,148	-	(460,148)	-
	5,566,800	(326,564)	(178,857)	5,061,379
Unrestricted	1,470,559	310,629	178,857	1,960,045
Total	7,037,359	(15,935)	-	7,021,424

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Tangible Fixed Assets	306,606	1,055,699	1,362,305	1,368,947
Investments	-	3,927,364	3,927,364	3,890,615
Current assets	1,869,740	78,316	1,948,056	2,033,872
Creditors: amounts falling due within 1 year	(216,301)	-	(216,301)	(256,075)
Net assets	1,960,045	5,061,379	7,021,424	7,037,359

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

22. Fund reconciliation (cont)

Charity

	Brought forward 1.4.2023 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2024 £
Restricted				
Species	198,403	(120,087)	-	78,316
Rare Amphibians	28,668	(28,668)	-	-
Funds received and used for fixed assets	988,966	66,733	-	1,055,699
Investment portfolio	3,890,615	(244,542)	281,291	3,927,364
Legacy income for sites	460,148	-	(460,148)	-
	<u>5,566,800</u>	<u>(326,564)</u>	<u>(178,857)</u>	<u>5,061,379</u>
Unrestricted	<u>1,471,490</u>	<u>306,097</u>	<u>178,857</u>	<u>1,956,444</u>
Total	<u>7,038,290</u>	<u>(20,467)</u>	<u>-</u>	<u>7,017,823</u>

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Tangible Fixed Assets	306,606	1,055,699	1,362,305	1,368,947
Investments	100	3,927,364	3,927,464	3,890,715
Current assets	1,860,677	78,316	1,938,993	2,029,288
Creditors: amounts falling due within 1 year	(210,939)	-	(210,939)	(250,660)
Net assets	<u>1,956,444</u>	<u>5,061,379</u>	<u>7,017,823</u>	<u>7,038,290</u>

23. Contingent Liabilities

- a) There are three grants received that will be required to be repaid if certain conditions are not met.

The EU grant, received via the RSPB, of £42,500 in 1996 is repayable if the land at Great Ovens is subsequently sold and the Heritage Lottery Fund grant of £62,516 is repayable if the land ceases to be used for approved purposes. The EU grant of £19,646 received for Worgret Heath is repayable if the land is subsequently sold. Also, the Heritage Lottery Fund grant of £103,125 received in 2001 for Lions Hill is repayable if that land ceases to be used for approved purposes or is sold.

- b) The SSSI land at Noon Hill is subject to a restriction, if it is subsequently sold. Any sale proceeds are to be donated to the RNLI and not retained by The HCT.
- c) Should the land at Norden and Corfe Bluff be sold, the use of the proceeds would be subject to restriction.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

24. Donated assets

- a) A piece of land which consists of a near-vertical cliff face was donated to the Trust in 2000. No value has been attributed to this donation due to the nature of the land.
- b) A further piece of land was acquired under Section 106 requirements. The HCT have received funds to manage the land, but there was no consideration paid for the land itself. No value has been attributed due to the restrictions placed on the land and the resultant deemed negligible value.

25. Related party transactions

See note 13 for details of trustee expenses and remuneration.

During the year Amphibian and Reptile Conservation Trust had the following transactions with The Herpetological Conservation Trust, a charity with which ARC has a transfer agreement.

	2024	2023
	£	£
Donation received from HCT	389,639	378,595

At the year-end £24,313 was due to HCT to ARC (2023: £31,875) which is included in debtors/creditors (see note 18/19).

During the year Amphibian and Reptile Conservation Trust had the following transactions with its trading subsidiary ARC Ecological Services Limited (see note 17). ARC Ecological Services Limited paid loan interest of £2,216 (2023 £1,435) to Amphibian and Reptile Conservation Trust. At the year end, £20,421 (2023: £25,528) was due from ARC Ecological Services Limited which is included in debtors (see note 18).

AMPHIBIAN AND REPTILE CONSERVATION TRUST

**DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
INCOME		
By organisation		
Natural Resources Wales	400	2,711
Welsh Sites	63,190	21,762
Welsh Government Mechanisms	-	3,843
Scottish Natural Heritage	6,270	15,679
RPA - Single Payment Scheme	45,459	57,149
Natural England – HLS Maintenance	544,945	507,031
Natural England - HLS Capital	-	14,286
Natural England – Memorandum of Agreements	150,344	112,977
HWM	29,324	19,890
Anglian Water	5,000	5,000
Heritage Lottery Fund	260,245	254,929
Naturescape	154,363	89,085
Training income	160	-
RS MacDonald Grant	13,108	12,857
	<hr/>	<hr/>
	1,272,808	1,117,199
	<hr/>	<hr/>
VOLUNTARY INCOME		
Donations	11,989	11,803
Donation from HCT	389,332	378,595
Friends income	27,724	22,760
Grant income	-	50,000
ARC ESL gift aid	-	11,325
	<hr/>	<hr/>
	429,045	474,483
	<hr/>	<hr/>
OTHER INCOME		
Bank interest	19,846	2,753
ARC ES Loan interest	2,216	1,338
Investment income	232,794	242,331
Miscellaneous contracts	45,751	26,237
Training income	9,340	3,006
Sponsorship/fundraising	172,036	213,831
Miscellaneous income	104	288
Merchandising sales	4,059	1,812
Scientific Meeting Fund	1,787	1,939
Asset sale	-	76,366
Under accrued income in prior year	(8,733)	-
Gift aid	1,064	-
	<hr/>	<hr/>
	480,264	569,901
	<hr/>	<hr/>
TOTAL INCOMING RESOURCES	2,182,117	2,161,583
	<hr/>	<hr/>

AMPHIBIAN AND REPTILE CONSERVATION TRUST

**DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
EXPENDITURE		
Chemicals	6,180	7,629
Tools, equipment and servicing	20,200	33,986
Volunteer management expenses	(4,570)	(3,772)
Travel and subsistence	40,667	31,753
Labour costs	450	295
Site purchase	1,001	1,464
Contract management	90,414	77,455
Printing/publications	11,362	12,204
Captive breeding	1,363	1,320
Volunteer monitoring costs	10,500	1,080
ARC membership costs	6,588	
Contract survey	4,170	3,630
Video production	130	
Branded clothing (staff)	1,901	
Consultancy fees	113,253	83,918
Meeting expenses	2,714	7,167
Promotional material	2,790	1,550
Rent and service charges	20,362	22,443
Rates	2,810	(1,674)
Water rates	780	92
Electricity	5,719	5,132
Photocopier lease	6,264	5,916
Photocopying	1,562	1,329
PR Event	2,842	-
Reserve leases	9,255	7,968
Postage and stationery	3,334	4,014
Computer costs	17,607	19,931
Office maintenance	5,969	8,518
Telephone	6,609	5,862
Mobile phones	9,898	8,163
Sundries	773	1,704
Bank and card charges	71	(147)
Vehicle maintenance	10,523	12,292
Vehicle insurance	4,428	7,446
RAC membership	783	716
Road fund licensing	1,765	1,605
Fuel	6,689	8,802
General insurance	13,215	13,459
Life Insurance	10,990	6,260
Squatters insurance	755	827
Membership subscriptions	5,458	4,961
Trustees' expenses	685	441
Carried forward	458,259	405,739

AMPHIBIAN AND REPTILE CONSERVATION TRUST

**DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
Brought forward	458,259	405,739
Conference fees	29,057	32,360
Statutory redundancy payments	8,925	
Discretionary payments	3,724	2,465
Wages and salaries	1,214,437	1,076,440
Employer's National Insurance	110,416	101,893
Pension contributions	94,608	81,463
Miscellaneous Contract Costs	14,999	22,212
Training	14,664	7,299
Accountancy and book-keeping	32,785	34,545
Business Planning advice	-	-
HR Consultancy	4,530	358
Legal and professional	20,914	28,800
Contributions to Re-Think	10,713	
Pension Management Costs	3,224	4,561
Website design and maintenance	4,480	9,317
Fencing, gates and signs	2,199	3,071
Occupational health screening	3,754	3,589
Recruitment	2,338	2,124
CRB Checks	243	398
Volunteer training	1,145	1,853
HLS restoration	167,370	178,497
HLS capital works	-	11,144
Office overheads	10,686	5,751
Homeworking	1,269	994
Genetic assessment	-	2,880
Depreciation	19,812	26,560
Investment Management Fees	24,998	26,256
TOTAL RESOURCES EXPENDED	2,259,549	2,070,569

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2024****Opinion**

We have audited the financial statements of Amphibian and Reptile Conservation Trust for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Balance Sheet, Consolidated Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 ‘‘The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities SORP (FRS 102)’’.

In our opinion the financial statements:

- give a true and fair view of the state of the group's affairs as at 31 March 2024 and of its results 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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 Charity’s ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 charitable company trustees are responsible for the other information. The other information comprises the information included in the annual report of the trustees (directors), 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.

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2024**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the financial statements.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 4, the charitable company trustees 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 charitable company trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the charitable company trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the charitable company trustees either intend to liquidate the 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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2024**

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and employment law. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management and trustees how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Discussed with management whether any reportable health and safety incidents occurred under the requirements of RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) during the year.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.

We assessed the susceptibility of the financial statements to material misstatement via three significant risks. The first was management override or fraud and obtained an understanding of the controls in place to mitigate the risk of fraud. Secondly, we evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements. Finally, we assessed the risk of the unrestricted and restricted funds being materially misstated, as the charity has a number of restricted income streams which have costs attributed to them, some of which are estimated. Based upon our understanding we designed and conducted audit procedures including:

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Reviewing estimates and judgements made in the accounts for any indication of bias.
- Agreeing contract and grant income contracts to amounts posted to the income nominals.
- Agreeing accrued income to amounts received post year end in the bank account.

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2024**

- Reviewing grant and income contracts for restrictions to ensure that the restricted income and expenditure is accurately represented in the financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006 and in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our work has been undertaken so that we might state to the charitable company trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Adrian Way FCA (Senior Statutory Auditor)
For and on behalf of
PKF Francis Clark, Statutory Auditor,
Towngate House
2 – 8 Parkstone Road,
Poole,
BH15 2PW*

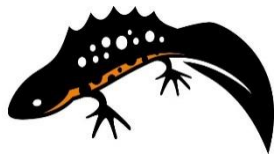
Date: 4 December 2024

AMPHIBIAN AND REPTILE CONSERVATION TRUST

England & Wales - Charity number 1130188

Accounts

amphibian and reptile
conservation



ARC Annual Report 2022-2023

Amphibian & Reptile Conservation Annual report 2022/23

1. Introduction

a. Background to the Organisation

The Amphibian & Reptile Conservation Trust (ARC) was established as a registered charity (Charity Number 1130188) in July 2009 and as an incorporated company (Company Number 6932972) in June 2009 in England to take on the charitable objectives of the Herpetological Conservation Trust (HCT). It was intended to complete the transfer of HCT's assets to ARC during the financial year 2010/11. However, this was not possible, and some remain to be transferred. On 24th June 2013 ARC also became a registered charity in Scotland – Scottish Charity number SC044097.

The Trust's charitable objects are:

- To promote and advance (directly or indirectly) the conservation and welfare of amphibians and reptiles, their habitats and the wider environment on which they depend.
- To establish and maintain amphibian and reptile nature reserves and to undertake habitat management, reclamation, remediation and restoration and to promote the study of and appreciation of sustainable practices in such nature reserves and elsewhere.
- To execute, promote, support and publish research relevant to species and habitat conservation pertinent to amphibians and reptiles.
- To advance the education and awareness of the public in amphibian and reptile conservation and conservation of the environment.
- To advance the above-mentioned objects in the UK, Europe and elsewhere in the world.

ARC is a UK based organisation and the focus of our work is largely within the UK. However, our remit and our influence extend into Europe and beyond, where we work with other nature conservation organisations, government bodies and European Institutions, such as the Council of Europe and the European Commission. This allows us to influence conservation actions for threatened amphibians and reptiles away from the UK, influence European legislation and advice which affects the UK, and also to use our influence and knowledge to guide conservation effort at home.

This report covers the financial year from 1 April 2022 to 31 March 2023.

2. The Trust's aims for 2022/23

The Business Plan and five-year strategic plan were reviewed to provide a Work Plan for 2022/23.

During the year 2022/2023 ARC will:

Own nature reserves

- Continue to maintain and manage our network of nature reserves looking to ensure effective and sustainable management.
- Engage with discussion on new funding mechanisms ensuring that we have a clear understanding of these schemes and that we seek funding where appropriate for our nature reserves.
- Continue to develop and review CMSi for its suitability as a management planning tool.
- Develop a work planning system to enable more efficient planning, recording and reporting on site activity.
- Review our suite of nature reserves against our internal strategy review.

Species programmes

- Maintain leading role and delivery of recovery programmes for the rare species of amphibian and reptile including the pool frog, natterjack, sand lizard and smooth snake.
- Explore partnership arrangements with the statutory nature conservation agencies for new contracts and where possible look for opportunities to develop funded projects with them.
- Further develop the species action plans and produce reintroduction and monitoring plans for the rare herpetofauna.
- Develop and implement monitoring and surveillance programmes and management of national recording schemes. Develop ARC's species data management and access arrangements to ARC's Living ARChive database, further developing and rolling out the use of ARC Survey Hub which is built on the ESRI ArcGIS Online system.
- Input to policy, including the 25-year plan for the environment, Nature Recovery Network, Local Nature Recovery Strategies and developing and applying the concept of Favourable Conservation Status, providing example FCS statements and taking forward pilot projects to demonstrate the application of the concept.
- Continue with the delivery of externally funded projects, notably *Snakes in the Heather*, *Connecting the Dragons*, and *Pool Frog Green Recovery Challenge project*.
- Maintain engagement on district licensing projects.
- Engage with and further develop the European herpetological network RACE and explore project funding opportunities, including for a project defining Important Herpetofauna Areas in Europe.
- Maintain an overview of herpetofauna conservation in the UK Overseas Territories and look for opportunities for ARC's involvement here especially through developing collaborative partnerships with organisations in both the UK and the Overseas Territories.

Communications and outreach

- Publish externally facing Strategy Review document.
- Understand the role of engagement in developing ARC's business; establish actions and policies, and create products, that encourage greater participation and reduce barriers to inclusion.
- Launch and further develop ARC's new membership scheme to widen ARC's reach.
- Increase digital content with partners and projects to deliver project funding and partner requirements.
- Plan and deliver the Herpetofauna Workers Meeting in 2023:
- Rebrand ARC's membership newsletter and the ARC e-Newsletter and undertake a review of ARC's publications.

- Development ARC's enquiries service, including recruitment of staff to support this. Update FAQ's and the information available on the website.
- Develop and implement EDI policy and accreditation for the Trust in partnership with Rethink Nature.

Governance, Administration, finance and organisational development

- Maintain our programme of Trustees Meetings and meetings of sub-groups of Trustees, including the Finance & Operations sub-group, and ensure compliance with reporting requirements.
- Undertake an annual review the Trusts' policies and Risk Register
- Aim to complete the transfer of assets from HCT with regard to its nature reserves, ensuring that as leases come up for renewal they are renewed in the name of Amphibian and Reptile Conservation and to work towards transferring those in the name of individual Trustees to the organisation.
- Develop the organisational strategy to 2030; initiate review of organisational structure and prepare five-year plan for 2023/24 to 2027/28.
- Finalise and deliver the Work Plan 2022/23.
- Continue to tightly monitor the budget system, via the management accounts, and to review the structure to reflect the workstream format.
- Continue to invest in fundraising and developing and implementing the fundraising strategy.
- Maintain our programme of reviewing and revising the staff handbook, and contracts of employment to ensure compliance with current employment law. Undertake a full review of staff Job Descriptions
- Develop our financial management and planning systems to align effectively with ARC's strategy and annual work plans.
- Continue to develop strategic relationships to support the Trust, notably with the NGO sector, and particularly including Rethink Nature (i.e. other species-based NGOs), Freshwater Habitats Trust and with local amphibians and reptile groups.
- Continue to review and implement changes following the review of our IT systems in order to make the organisation more resilient for the future.
- Further develop our new Customer Relationship Management (CRM) system to include financial aspects such as membership, merchandise sales etc.
- Ensure compliance with GDPR and that the necessary processes are in place to enable compliance.
- Ensure effective management of the Trust with a programme of Senior Staff Management Team meetings.
- Maintain programme of health and safety management.
- Ensure programme of staff reporting to Trustees and Staff appraisals.
- Further develop and promote the commercial consultancy arm (ARCESL) and build on the achievable income with a view to providing financial support for the charity.

Regional programmes

- Define role and scope for sustained engagement with Regions and UK Countries
- Continue the South Wales '*Connecting the Dragons*' project delivery phase.
- Implement the submission for the delivery phase of the '*Species on the Edge*' project in Scotland.
- Continue with the Scottish project, funded by RS MacDonald and other funders, which began in September 2021. To continue to look for funding opportunities to develop the project.
- Continue to engage with '*Natur am Byth*' project in Wales with a view to applying for funding for Phase 2 (Delivery).

Science

- Take forward existing and new PhD projects and engage with academic institutions.
- Further develop the Trust's Science Strategy.
- Run the annual ARC/BHS Science Meeting in 2023.
- Publish ARC work in scientific journals.

Training

- Develop ARC's training plan:
- Undertake Commercial training, and in particular with Field Studies Council.
- Develop the volunteer training programme to compliment ARC's initiatives on monitoring.

3. The organisation of the Trust

a. Trustees, Officers, Staff and structure

The Trust is governed by a Board of Trustees consisting of no less than three and no more than twelve members and this Board of Trustees directs the Trust. New Trustees are selected and appointed by the existing Board of Trustees at their formal meetings. The constitution requires the retirement of one third of the Trustees at each AGM (held at March Trustees' Meeting), but these posts can be re-appointed at the meeting. The Trustees held formal business meetings three times during the financial year, on 9th July and 26th November 2022 and 25th March 2023. The Finance sub-committee met on 13th June and 28th October 2022 and 17th February 2023.

The usual approach used to elect new Trustees is to identify interested individuals who are then invited to submit a biography and to meet with a number of Trustees or attend a Trustees' Meeting, where a decision is made on their being invited to join the Board. New Trustees are provided with a copy of the Memorandum and Articles of Association and are invited to the Office to see the operation of the Trust. However, the issue of succession has been a specific topic for the Board recently and we are looking at ways to ensure that we have a younger and more diverse Board of Trustees. We continue to encourage Trustees to engage with the organisation's Work Stream Working Groups. Relevant training courses identified by Staff and Trustees are brought to the Trustees' attention. All Trustees of Amphibian and Reptile Conservation Trust are also Trustees of HCT. During the year we saw the retirement of two Trustees, and we welcomed two new Trustees to the Board.

A Finance and Operations Committee serves an executive function and consists of Jonathan Webster, Trustee (Chair), Jeremy Bruce, Trustee (Chair of Finance & Ops Committee & Treasurer), Dr Roger Mitchell, Trustee, Dr Tony Gent, Chief Executive, Jim Foster, Conservation Director, and Helen Wraight, Administrative & Finance Manager (Secretary). This Committee's duties are to report to the Board of Trustees on all major financial matters (including advising on the pay and benefits for key management personnel and others), on such business as is deputed to it by Board, and on any matters which do not fall within the province of any other Group of ARC. The Committee is also responsible for any urgent business which needs to be dealt with at short notice.

Day to day running of the Trust is delegated to the Chief Executive Officer with key decisions, such as the approval of the Strategy and Business Plan, budget and employment of senior staff, being referred back to the Board of Trustees.

The Trust manages risk through the Board of Trustees and senior staff with the focus of this activity being the Trust's Finance sub-committee. Key risks, covering all aspects of the Trust's work, are identified in a Risk Register that is reviewed annually and levels of risk and mitigation measures are considered.

Throughout the year we reviewed our three main areas of risk, these being the financial management of the Trust, the health, safety and wellbeing of Trust staff and ensuring that there is appropriate insurance in place to safeguard the Trust and its activities. In order to mitigate against these risks, we have set out three strategies which are detailed in the audited financial statements.

Within the Trust there is a defined structure with clear management and reporting lines. The Trust coordinates its programmes of work through a Senior Staff Management Team, consisting of Dr Tony Gent (CEO), Jim Foster (Conservation Director), Helen Wraight (Administration & Finance Manager), Gary Powell (Senior Reserves Manager), Dr Karen Haysom (Species Programmes Manager), Dr John Wilkinson (Science Programmes Manager) and Anju Sarpal (Outreach and Communications Manager). The Senior Staff Management Team met regularly throughout the year to oversee the work of the organisation.

During the reporting period the Trust employed 54 members of staff, on full-time or part-time contracts, although not all were employed at the same time. At the end of March 2023, the Trust was employing 36 full-time and 12 part-time staff. During the year we also had contract assistance from other fieldworkers who worked closely with the staff of ARC. Throughout the year the Trust continued to use Contractors, supervised by ARC staff, to carry out significant work for the Trust. These contractor activities included habitat management and professional advice.

We provided supervision for five PhD projects running during the year. We remain grateful for the assistance from volunteers who helped with field surveys, at events and with conservation management tasks. We also had the assistance of a number of voluntary wardens who helped provide valuable extra oversight of our reserves throughout the year.

Three formal staff meetings were held, both in person and via Teams during the year and in addition to this, we continued with our monthly 'catch up' Teams meetings for staff and weekly drop-in coffee meetings via Teams, particularly to enable out-posted staff to continue to interact with others in the organisation. Meetings of the Workstream Working Groups that oversee the delivery of the work plan and feed into the Business Plan and Strategy were also held during the year.

We continued to develop and review our policies and procedures during the year, and to update the ARC Staff Handbook and contracts of employment to comply with the latest employment legislation.

b. Health & Safety

Health & Safety is discussed formally by staff at all staff meetings and remains a high priority for the Trust. The Chief Executive Officer ensured that the Trustees were both kept informed of and given the opportunity to discuss health and safety issues at all Trustees' Meetings.

The Trust's Health & Safety Group consists of Richard Sharp (Health & Safety Officer), Tony Gent, Helen Wraight and Yvette Martin. The group met on three occasions during the year and prior to the dates of our Trustee Meetings to ensure that any issues could be included for the Trustee's Meeting Agenda and discussed by the Board of Trustees. At the regular meetings the Health & Safety Group discuss the development and updating of policies and procedures. The group continued to revise our generic risk assessments and continued work on our lone working procedures. Our Health & Safety Officer undertook the annual revision of our Health and Safety

policy and produced an annual report on Health & Safety within the Trust. The EAP (Employee Assistance Programme) has continued to be useful for staff and ARC has retained this facility for employees. Home working had an impact on both staff and the organisation, in a variety of ways, some useful and some not so useful, and the Trust has continued to encourage staff to return to the office where possible.

Our Health & Safety Officer continued to represent the Trust at NGO Conservation Safety Group meetings throughout the year. These meetings allow for an exchange of Health & Safety information and practices and specific issues can be raised at this forum.

c. Funding and support

The Trust continued to develop its new 'membership' scheme during 2022-23, looking at different tiers of membership. The Trust continued to use the services of a Fundraiser on a contractual basis to help develop our fundraising strategy and to assist with project funding and core funding bids, to maximise income to the Trust. The Trust remains a signed-up Charity with the Fundraising Regulator.

We would like to thank the following organisations for their financial support during the year:

- Anglian Water
- Banister Charitable Trust
- Beveridge Charitable Trust
- Chapman Charitable Trust
- Flintshire County Council
- Garfield Weston
- Green Recovery Challenge Fund
- Helvellyn
- Herpetological Conservation Trust
- Marjorie Coote Foundation
- Ministry of Defence
- National Lottery Heritage Fund
- Natural England
- Naturespace
- Nature Network Fund
- Natural Resources Wales
- R.S. MacDonald
- Rural Payments Agency
- Scottish Natural Heritage
- Shropshire Wildlife Trust
- Siemens
- South Downs National Park
- Turcan Connell
- Welsh Government
- William Dean Charitable Trust

The Trust remains grateful for the donations it receives from individuals throughout the year, which, where possible, are maximised through Gift Aid. The Trust successfully tendered for a number of small projects throughout the year, and these added to the Trust's income. The Trust ran a small programme of face-to-face training events, along with some online courses as these had proved to work well during the Covid lockdown.

The Trust is grateful to the many volunteers and supporters who continue to assist us in our work during the year, including help with field conservation management work,

survey and monitoring and supporting us at shows and events and with fundraising effort.

The Trust remains an active member of Wildlife & Countryside Link (W&CL) – a network of over 70 environmental bodies representing a joint membership of over 8 million people – that promotes the development of strong environmental policy and legislation in England and at the Westminster Parliament. ARC is also a member of Wales Environment Link and Scottish Environmental Link, the equivalent ‘sister bodies’ to W&CL for Wales and Scotland respectively.

ARC remains dedicated to working in partnership; in particular, we maintained our involvement with the Rethink Nature partnership of seven species NGOs, comprising the Bat Conservation Trust, RSPB, Plantlife, Butterfly Conservation, Buglife, Bumble Bee Conservation and ARC, including exploring further landscape scale collaborative projects. We maintained an active involvement with the network of Amphibian & Reptile Groups and other specialist NGOs, and notably Freshwater Habitats Trust and Norfolk Wildlife Trust. We have become increasingly active with UK Terrestrial Evidence Partnership of Partnerships (TePOP), a network of monitoring organisations coordinated by JNCC.

We maintained our relationship with European NGO’s, continuing to work both through the Reptile and Amphibian Conservation Europe (RACE) coalition, and through our continued involvement with the Societas Europaea Herpetologica (SEH). RACE continued to represent ARC’s interests on the European Habitats Forum.

d. Statement of compliance

The Trust has complied with all laws and regulations applicable to the Charitable Company.

4. Summary of financial position for 2022/23

ARC had total incoming resources for the year of £2,161,583 (£2,148,447 in 2021/22) and total expenditure of £2,070,569 (£1,928,420 for 2021/22) (see Figs 1 & 2). The HCT donation of £378,595 (£374,484 in 2021/22) is made up of investment income from two endowment funds.

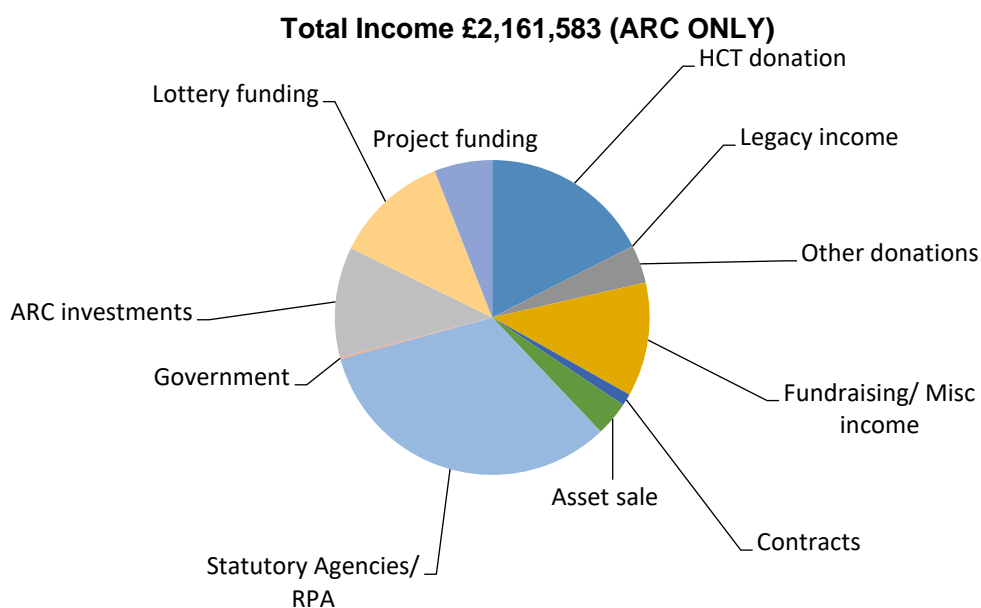


Figure 1 Proportion of Income by source

Total Expenditure £2,070,569 (ARC ONLY)

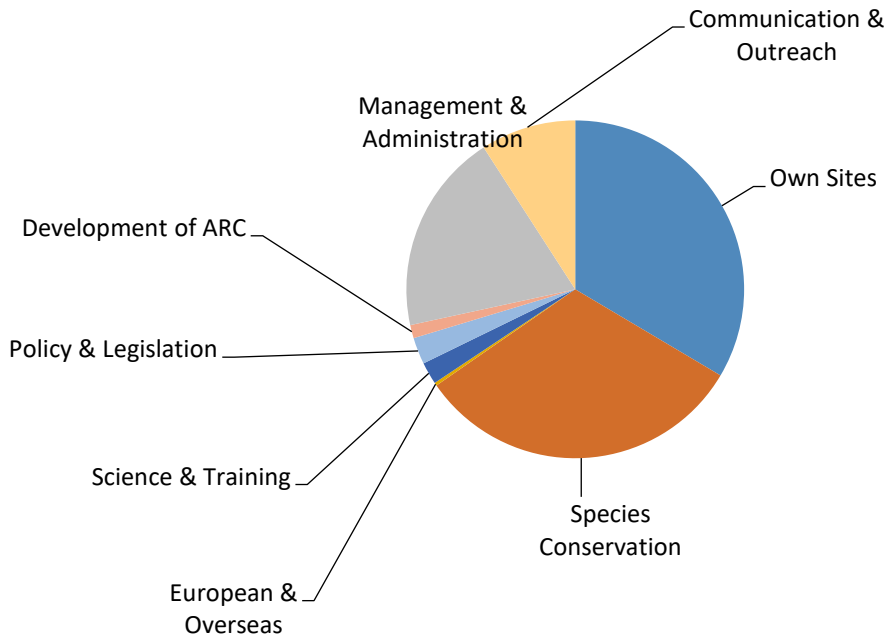


Figure 2 Proportion of Expenditure by work area

The Trustees maintain a financial reserve for discretionary use and as a cushion in the event of financial shortfall on a year to year basis as outlined in the Trust’s ‘Reserves Policy’. The total group funds held is £7,037,359 (£7,371,975 in 2021/22) of which £5,566,800 (£5,951,944 in 2021/22) relates to restricted funds. Of our total funds, £1,368,947 is held as Fixed Assets and £3,890,615 is held as Investments. After making allowances for these two figures our “free” reserve totals £1,090,579 (£1,057,961 in 2020/21). Full details of our financial position are given in our audited accounts for the period.

We continued our relationship with PKF Francis Clark as our appointed accountants, and through the year held numerous liaison meetings to ensure effective financial management. We continued to track income and expenditure across the year. We have retained the bookkeeping in-house, and moved across to a new accounting package (Xero) which is supported by our accountants, PKF, who assist with any queries and posting of salaries.

We continued to implement the decision that was made previously to move to a ‘higher return’ policy for our investments. As a result of this, our investment yield has been good, and it was agreed to retain this policy for the next year or so and review again at a later stage.

5. Achievements and performance for 2022/2023

a. Own Sites

The management of sites under our control remains a key element of our conservation strategy. Our sites are split between the Weald, Dorset, Hampshire, Norfolk, Cumbria and Wales. The nature of our control varies between sites. We own 25 reserves, which are mostly heathland sites in Dorset, Surrey and Hampshire, covering 340 ha.

During the year we acquired a small, donated area of land at Lightwater, in Surrey amounting to c.0.8ha. The rest of the sites are in Dorset, Parley (94.69ha), Great Ovens Hill (47.8 ha); Lions Hill (41.31 ha); Dunyeats Hill (39.71 ha), Norden (21.8 ha); Corfe Bluff (6.54 ha); Matchams House Slope (3.57 ha); Corfe Hills (7.9 ha), Noon Hill (4.94 ha); Ham Common 'Fuel Depot' (3.88 ha); East Worgret (5.17 ha); Green Pool (3.99 ha); Trigon (4.16 ha); Holnest (0.47 ha); Canford Cliffs/ Martello Road (0.28 ha); Upton 'Esso' (0.36 ha); and 'Purbeck Close' (0.04 ha); in Surrey these are Witley (24.19 ha); Hankley Gomez (2.93 ha), Gong Hill (1.62 ha); in Hampshire, Blackmoor (20ha) and in Cumbria, Hyton Marsh (3 ha), and Wales, White Lion (0.9 ha). Other sites are covered by a variety of different leases, agreements and licences. Our programme of site management is run by our Senior Reserves Manager Gary Powell, and overseen in Dorset by Senior Field Officer Chris Dresh and in Surrey and Hampshire by our Weald Reserves Manager Rob Free.

Some issues with the funding from RPA remain but we have made significant progress and built up a better dialogue with the Rural Payments Agency that is enabling us to resolve these issues more effectively. We have continued with our extensive management programme which includes scrub and tree removal, provision of bare sand and bracken management as well as wardening.

This work involved the Trust's field team, professional contractors and volunteers and continued to be recorded on the Countryside Management System software (CMSi). Further work has continued on developing the planning and reporting elements of CMSi as well as assessing other similar systems. This will allow us to have a central system for planning, recording and reporting all habitat management work against an agreed 5 year plan. We are developing and improving our overall longer term management planning.

The management for most of our reserves is funded via the Countryside Stewardship (CS) scheme. A few of our sites remain in the older HLS scheme but these will transfer to CS over the next few years. The Trust remains an active partner in the Dorset Urban Heath partnership which involves directing resources achieved through planning conditions on development to offsetting the impacts of additional housing on heathlands, as well as the Firewise Communities project, aimed at increasing resilience to fire for residents near heaths.

Our regular volunteer tasks have recommenced in both the Dorset and Weald areas during the winter and summer seasons, assisting with our nature reserves management programme. These have proved very popular and remain valuable in helping the Trust achieve its programme of management work throughout the year and in promoting the Trust locally. We maintained support for local liaison groups associated with our sites to gain support and input to the management work on our sites.

b. Conservation Projects

We continue to work to improve the conservation status of amphibians and reptiles across the countries of the UK, working with both governmental and non-governmental bodies, private organisations and volunteers. We have maintained engagement with statutory biodiversity strategies, seeking to influence their development and promoting herpetofauna conservation through them.

The Trust continued the delivery phases of both of the National Lottery Heritage Fund (NLHF) funded projects 'Connecting the Dragons' (in Wales) and 'Snakes in the Heather' (in south of England) during 2022/23. Both projects received four years funding from the NLHF and will deliver a wide range of benefits to herpetofauna, the countryside and the public during this time.

We continue to manage nature reserves in north Wales. ARC has worked in partnership with Flintshire County Council on a range of amphibian and reptile projects across the region. ARC's North Wales Officer continued to be successful in securing additional funding from small projects/grants throughout the year to help with ARC's work in North Wales, notably, a large amount of capital work was undertaken on a small number of north Wales sites as a result of the successful application to the Lottery for the Nature Network Fund.

Key achievements through working on species conservation plans and programmes

ARC continued to run Herpetofauna Liaison Group meetings, which provide a focus for discussion among ARC and external bodies including government agencies and ARG UK. We continued our programme of species Working Group meetings with external partners for the rare reptiles, natterjack toad, pool frog, great crested newt and adder.

The Trust remained actively involved with biodiversity policy work directly and through Wildlife & Countryside Link (in England), Wales Environment Link and Scottish Environment Link. Specifically, we engaged with GB non-native species secretariat to address concerns around invasive species and the risks that they pose, led on the Natural England/ Zoological Society of London's Disease Risk & Health Surveillance project with Natural England in connection with Local Nature Recovery Strategies and Species Conservation Strategies. We have developed approaches to setting goals for area-based conservation with several projects looking at Favourable Conservation Status.

Rare reptiles We continued our species recovery work for rare reptiles, including planning for rare reptile translocations. We continued to engage with landowners over management of rare reptile habitat and maintained our programme of 'Rapid Site Assessments' to evaluate the condition of rare reptile habitats for both sand lizard and smooth snake. Two draft versions of the sand lizard FCS definition for England have been produced along with draft smooth snake FCS definitions for England.

Rare amphibians ARC maintained the programme of regional recorders meetings that are essential for achieving effective national monitoring of natterjack toads. We continued to make improvements to the online recording system used for monitoring and improved the underlying maps. We continued to provide site management advice directly to landowners, visiting many sites across the species' range, supported partners with conservation translocations and offered training courses to volunteers regarding monitoring for natterjack toads. ARC initiated translocations of natterjack toads to our Blackmoor site during the year.

ARC continued work on the Green Recovery Challenge funded pool frog project which was extended beyond the end of the year. We also received funding during the year from Beveridge Herpetological Trust, William Dean Trust and Douglas and Joanne Chapman Animal Trust to help fund this work. Potential introduction sites were visited and another tranche of 9 volunteers were trained in survey methodology to allow continued survey and monitoring of the species. Initially population monitoring results were very positive, indicating the establishment of a successful population, however, follow a heatwave and drought this resulted in population declines across sites. This will now require a change in direction for our pool frog work. We aim to continue this work on through the next year.

Great Crested Newt ARC continued to organise the half-yearly great crested newt Working Group meetings. We remain part of the Natural England's Great Crested Newt Expert Licensing Panel. ARC continued to engage with the NatureSpace/ Newt Conservation Partnership District Licensing work – providing advice and looking to ensure this retains high standards and ambitions for the conservation of the species. We produced an article on great crested newts for the CIEEM journal.

Scottish Projects ARC continued with its Saving Scotland's Amphibians and Reptiles project, launching the Champhibians school pond adoption scheme and signing up MSPs to be Nature Champions. The project continued to engage with ScotLink throughout the year. We received a grant from the Swire Trust to support our activities into 2023/24. We held community and school-based events throughout the year and we have now established a close working group of volunteers who are sharing projects and surveying sites. Through this project, we promoted adder conservation and care in the Highlands, involving both land managers and crofters. We continued to hold a good number of walks and talks, and worked with youth groups and developed education materials for schools. Following the success of online training courses last year, these were run again during 2022/23 and volunteer numbers have now increased from 60 to 221.

ARC's new project in Scotland, Species on the Edge, was launched in 2022/23. A Project officer was appointed and started in January 2023, once funding was finally in place. This meant a significant gap between the end of the development phase and the start of the delivery phase. This has meant that some of the work initially expected to be undertaken earlier in the project will need to be reprogrammed for next year. This project will run for four years and will focus on the north Solway Coast

Welsh Projects ARC contributed to the successful submission of the *Natur am Byth* Project bid to NHLF, via partnership between Rethink Nature, other NGO partners and Natural Resources Wales, that follow similar principles to Back from the Brink and Species on the Edge to help species recovery at landscape scale. Following the success of the bid, ARC will have a new staff member working on adders (Wales wide) and dune species in Swansea Bay, including sand lizards in 2023.

An extension to the Connecting the Dragons project was granted and this project will now run until November 2023. The pond creation and restoration programme continued successfully through the season. A number of public engagement events took place, including awareness raising, PR and educational activities along with volunteer workshops and the creation of several grass snake egg-laying sites. We trained and mentored a number of volunteers on GCN survey, species identification and monitoring. An egg-laying advice leaflet was produced, along with children's activity sheets.

Channel Islands and Overseas ARC remains a member of the UK Overseas Territories Forum, through which we promote the conservation of amphibians and reptiles in the UK's Crown Dependencies and Overseas Territories. We undertook Jersey Pondwatch training and provided a training course later for reptiles in Jersey.

c. Awareness and Education

ARC has actively developed a programme to encourage wider inclusion. We have worked across the organisation and engaged with a range of partners to evaluate our current position and to develop our policies, training and approaches.

We continue to promote our biodiversity work through the annual Herpetofauna Workers Meeting which we jointly organise and run with ARG UK. The 2023 event was held in January in Llandudno.

ARC resumed element of face-to-face training programme and continued with online delivery throughout the year for both volunteers and professionals, including providing training for partner organisations such as the National Trust. We continued to develop and deliver our partnership training programme with Field Studies Council and provided training to support our volunteer engagement and for the Metropolitan Police. In addition, we provided opportunities for work experience for students.

The Trust continued with a programme of walks and talks around our reserves in Dorset, Surrey, Hampshire and Cumbria and we continued to attend a number of events both locally and nationally.

In partnership with NatureTrek, we developed and delivered a Dorset based tour and presented an on-line talk for them to promote amphibian and reptile themed wildlife holidays.

ARC continued to deal with a large number of enquiries on a wide range of issues. We continued to develop the FAQ section of our website with the aim of updating the advice currently available to the public and making it more informative.

ARC remained busy with its media work throughout the year and our following continues to grow. We increased the amount of news and information going out on social media and this saw an uptake in followers, with over 17,900 followers on Facebook and YouTube (595 plus subscribers and 29,500 views) and over 17,900 followers on Twitter. We continued to grow our followers on Instagram (3,400 plus followers) and Linked In (now 15,200 followers).

We ran three training sessions during the year, teaching 14 staff members how to use the website content management system. The most popular pages of our website continue to be the species information pages and FAQs. Our membership magazine was rebranded during the year and two issues of *Arc Eye* were produced and sent to members. Development of a new ARC Junior Membership scheme got underway, creating new resources and building a new online section on the ARC Members Area on the website. There are further plans for student and international membership schemes in the future.

Visitors to the website continue to sign up to receive ARC bi-monthly e-newsletter; the readership is now over 2,800.

We continue to support the joint social media communications being undertaken by partners such as Natural England, Rethink Nature and Wildlife & Countryside Link. We carried out social media campaigns for World Frog Day, Amphibian Awareness Week, Heath Week, Reptiles Awareness Day, Word Lizard Day and World Snake Day, amongst others.

d. Research and Monitoring

We made significant progress in our monitoring and surveillance programme on a number of different fronts. We undertook further preparatory work to launch the National Amphibian Reptile Surveys, including increasing the involvement of ARC staff, providing training, managing volunteer data and promoting survey protocols, and engaged with partner organisations. We increased the use of the ARC survey hub, further developing its content and making data more accessible.

We are currently supporting 5 PhD studentships, with two new projects coming online in 2023 along with the existing three PhD studies, including (i) investigating UK toad declines in partnership with the Universities of Wolverhampton and Salford; (ii) studying impacts of invasive alpine newts with the University of Plymouth and ZSL and (iii) analyses of monitoring data and its application to describing status with the University of Kent and the Centre for Ecology and Hydrology. We both led on and contributed to a number of papers published in peer reviewed Journals and professional magazines.

The annual ARC and British Herpetological Society Scientific Meeting was held in Bournemouth in December 2022. The event was well attended following relaxation of the Covid restrictions and provided a good variety of talks.

e. Policy and Legislation

A considerable amount of advocacy was generated around proposed policy and legislative changes and notably in England. Key areas of work revolved around the Land Use Planning systems, agriculture, water and biodiversity policy – the latter notably through changes introduced by the Environment Act 2021, Nature Recovery Networks, Local Nature Recovery Strategies and tree planting plans related to climate change mitigation. With other NGO partners we engaged with Government and its agencies over the proposals to meet the UK's commitment to achieving '30 x 30' (i.e. to have protected and have in good management 30% of the country by 2030). We have engaged with proposals to amend protection to reptiles and amphibians (including input to the 7th Quinquennial Review) and develop statutory biodiversity targets both within the English legislation and for the UK as a whole through NGO partnerships. ARC remained actively involved in the development of new legislation and policy across the UK, through engagement with the 'Link' partnerships in England, Scotland and Wales, through working directly with Government and the nature conservation agencies and through working on practical implementation projects, such as our continuing active involvement with the implementation of 'District Level Licensing' for great crested newts including representation on Natural England's Great Crested Newt Licensing Expert Panel.

f. Developing ARC

We continue to invest in ARC's IT infrastructure. We undertook an options assessment related to the further development of our CRM system, which found that the costs of implementation could not justify the potential benefits to ARC at this time. This further development was deferred, and we began looking at other options available to us. We created an IT Incident Management, Business Continuity plan and Disaster Recovery plan during the year and carried out a National Cyber Security Centre-supported virtual 'information security incident response' exercise which then informed the above plans. ARC continues to grow, and we will continue to monitor and improve our infrastructure to ensure that the systems in place are adequate to cope with future requirements. ARC has continued to ensure compliance with GDPR, through our IT Manager.

We developed and produced the ARC Strategy to 2030. This document outlines who we are and what our future plans are, and this was launched at our ARC Away Day in London and via social media and our website.

Governance of the Trust is undertaken by the Board of Trustees, who met remotely three times during the year at formal Trustees Meetings and via a separate sub-group to oversee financial administration of the Trust.

The Staff Handbook was updated to ensure compliance with current employment regulations and Contracts of Employment were reviewed over the year and amended to reflect changes in employment legislation. We also began a job description review for all roles within the Trust to better reflect current roles and responsibilities within the organisation.

We retained the services of a contract fundraiser working part time for ARC during the year. This post continues to enable us to submit funding bids to continue our existing work and look at new projects, increasing our capacity to do so. We benefited from further legacy income during the year.

ARC Ecological Services Limited, our consultancy arm, continued to run a small number of contracts over the year. The consultancy continues to offer one of the best options for bringing unrestricted funds into ARC. The Board of Directors of ARC ESL continue to provide feedback to ARC Trustees at the ARC Trustee Meetings.

g. Effective working

The Trust continued its programme of Senior Staff Management Team Meetings, Health & Safety Meetings, Trustees' Meetings, Staff Meetings and budgetary meetings with accountants. Regular financial updates were given at the Finance and Ops sub-committee meetings and the subsequent Trustees' meetings throughout the year.

The system of staff appraisals was maintained, and individual training needs identified and addressed. We continue to outsource the Trust's payroll but have continued with our in-house bookkeeping, which is cost and time effective. During the year we had discussions with our accountants on a change of bookkeeping software which should enable us to report better to Trustees and Workstream Managers on budget position. We continued to use external Human Resource advice and expertise with regard to staffing, policy and procedural issues and during the year we decided to change provider who offer online provision for monitoring annual leave etc. It is hoped that this will allow more effective reporting and management and we will review this throughout the coming year. Outsourcing these areas of work continues to offer the most efficient and cost-effective way of dealing with these issues. We continue working with our pension providers and payroll department to ensure that auto-enrolment is up to date and that we are compliant in all aspects.

6. Future priorities and development of the Trust

The ARC Business Plan and Work Plan for 2022/23 were updated to start planning ARC's future priorities.

During the year 2023/2024 ARC will:

Own nature reserves

- Continue to maintain and manage our network of nature reserves looking to ensure effective and sustainable management.
- Secure funding for site management, notably exploring options under new funding schemes
- Further develop and review our work planning system to enable more efficient planning, recording and reporting on site activity.
- Develop and implement a monitoring plan for ARC's nature reserves including developing impact/ conservation target measures and produce initial baseline assessment.

Species programmes

- Further develop and produce 'action plans' for all species, linked to FCS statements or other similar 'success criteria', such that they can be used to identify priority conservation needs and to help integrate species conservation action into different policy and conservation practice.
- Complete concise FCS statements for all UK native amphibian and reptile species at GB and country.
- Seek funding for new projects with Natural England, and notably to explore opportunities for integrating amphibian and reptile conservation into new and emerging policy/ legislative mechanisms,
- Define role of conservation translocations (including captive breeding or rearing), in delivering actions plans for key species..
- Produce monitoring plan for Purbeck NNR, making links to site management objectives and FCS projects, and produce base line analysis of available data
- Produce a species status report to be available for publication
- Undertake further development of the technical resources that underpin ARC's National Amphibian and Reptile Monitoring Programme,

- Produce internal and external communications to explain ARC's National Amphibian and Reptile Monitoring Programme,
- Produce an initial assessment of Important Herpetofauna Areas for the United Kingdom,
- Input to policy, notably around the Nature Recovery Network, Local Nature Recovery Strategies in England
- Engage with and further develop the European herpetological network RACE and explore project funding opportunities, including for a project defining Important Herpetofauna Areas in Europe.
- Maintain an overview of herpetofauna conservation in the UK Overseas Territories and look for opportunities for ARC's involvement here especially through developing collaborative partnerships with organisations in both the UK and the Overseas Territories.

Communications and outreach

- Develop and support a core sustainable education programme for ARC in England
- Launch and promote new membership schemes, and provide new membership 'assets',
- Deliver a series of events and conferences, notably the Herpetofauna Workers Meeting in 2024 and provide a Members' day and regional events.
- Produce EDI Policy and strategic plan and develop EDI assets
- Produce new literature and provide packs to stakeholders and the public to better reflect supporter interests

Governance, Administration, finance and organisational development.

- Produce Annual Work Plan 2023/24
- Develop and communicate ARC's strategy/ five year plan, with a view to reviewing the effectiveness of ARC's organisational structure.
- Ensure compliance with completion of statutory Charity and Company reporting, and through holding three Trustees' Meetings and an AGM during the year.
- Ensure continuity of Finance & Administration Manager's including through:-
- a review of the roles of Administration and Finance team, recruit to shadow Finance & Administration Manager
- Establish and implement a programme of IT updates and renewals; ensure that cybersecurity is high on ARC's agenda and implement recommendations from IT sub-group to ensure secure and effective
- Undertake an annual review the Trusts' policies and Risk Register
- Aim to complete the transfer of assets from HCT with regard to its nature reserves, ensuring that as leases come up for renewal they are renewed in the name of Amphibian and Reptile Conservation and to work towards transferring those in the name of individual Trustees to the organisation

Regional programmes

- Explore options for a Sustainably funded programme in South Wales – and look to develop this as model for wider application across the UK
- Develop plan for ARC in Scotland, with a view to this guiding funding/ resource allocation
- Complete the South Wales '*Connecting the Dragons*' project delivery phase.
- Implement the delivery phase of the '*Species on the Edge*' project in Scotland.
- Continue with the Scottish project, funded by RS MacDonald and other funders, which began in September 2021. To continue to look for funding opportunities to develop the project.
- Complete submission of *Natur am Byth*' project in Wales and implement this if successful.

Science

- Attend SEH Conference, and aim for ARC to present two papers/ plus one poster
- Produce at least three refereed (or similarly impactful) publications based around work undertaken or supported by ARC

Training

- Assess training delivery in ARC, and in particular look to the roles that should be being played by different people across the organisation and the resources that they need to support them:

7. Patrons, Trustees and Staff

Patrons

The Earl of Malmesbury
Chris Packham
Iolo Williams
Lucy Cooke

Trustees (Directors)

Mr Jonathan Webster (Chairman)
Mr Howard Inns (Vice- Chairman)
Professor Trevor Beebee BSc, PhD – Retired March 2023
Dr Roger Mitchell BSc, MSc, PhD, CBiol, FRSB (Treasurer)
Mrs Jan Clemons BSc, MRSB
Professor Richard Griffiths BSc, PhD, FRSB
Mrs Pip Perry MBE – Retired November 2022
Mr Jeremy Bruce MSc, BA
Dr Robert Jehle BSc, PhD
Mr David Elliott, BSc, MBA
Miss Rebecca Turner, BSc, MSc

The Trustees are appointed by approval of the full Board of Trustees.

Staff

Dr Tony Gent PhD, CBiol, MRSB	Chief Executive Officer
Mr Jim Foster BSc, MSc, MCIEEM	Conservation Director
Mr Gary Powell	Senior Reserves Manager
Mrs Helen Wraight	Administration and Finance Manager
Miss Angela Reynolds BSc	Administrative Support Officer
Mrs Martine Watkins	Asst Administration & Finance Officer
Ms Anju Sarpal BA., MICPR Chart.	Communications & Outreach Manager
Mrs Kim Boughey BSc, MRes	Membership & E-Communications Officer
Mr Shane Gausden	Communications Officer - Enquiries
Dr John Wilkinson BSc, PhD	Science Programmes/Regional Projects/Manager
Dr Rob Ward BSc, MSc, PhD	Data and GIS Officer
Ms Finella Gray	Data and Monitoring Assistant
Dr Karen Haysom BSc, PhD	Species Programmes Manager

Mr Ben Limburn BSc	Snakes in the Heather Citizen Science and Operations Officer
Mr Owain Masters	Snakes in the Heather Public Engagement and Education Officer
Mr Nicholas Moulton	Reptile Conservation Officer
Miss Yvette Martin BSc, MSc	Amphibian Conservation Officer
Mrs Dorothy Driver BSc	Great Crested Newt Officer/ Species Coordinator
Mr Mark Barber BSc, MScRes	Connecting the Dragons Project Officer
Mr Peter Hill	Connecting the Dragons Project Officer
Ms Tawny Clark	Connecting the Dragons Project Officer
Mr George Mee	Monitoring Dragons Project Officer
Mr Joe Franklin	Monitoring Dragons Project Officer
Miss Janet Ullmann	Scotland Amphibian & Reptile Education Officer
Mrs Rachael Cooper-Bohannon	Scotland Amphibian & Reptile Project Officer
Mr Liam Templeton	Species on the Edge Project Officer
Ms Amanda Cartwright	North Wales Officer
Mr Richard Johnson	Dorset Field Officer
Mr Richard Sharp	Dorset Field Officer and Health & Safety Officer
Mr Chris Dresh	Senior Dorset Field Officer
Mr James Anderson-Barr	Dorset Field Officer
Mr Will Emmett-Mair	Dorset Field Officer
Mr Stuart Handyside	Seasonal Dorset Field Officer
Mr Philip O'Keefe	Seasonal Dorset Field Officer
Mr Josh Case	Seasonal Dorset Field Officer
Mr Gary Ritson	Seasonal Dorset Field Officer
Mr Rob Free	Weald Reserves Manager
Mr John Gaughan	Wealden Field Officer
Mr Jack Harper	Wealden Field Officer
Mr David Withall	Wealden Field Officer
Mr Thaddeus Coward	Seasonal Wealden Field Officer
Mr Andrew Frost	Seasonal Wealden Field Officer
Mr Robert Maxted	Seasonal Wealden Field Officer
Miss Rachael Maddison	SMNCP Southeast Project Officer
Mr Christopher Worgan	SMNCP Hampshire Project Officer
Miss Rosie Moss	SMNCP Sussex Project Officer
Miss Maia Wellbelove	SMNCP Sussex Project Officer
Miss Anna-Marie Dennis	SMNCP Hampshire Project Officer
Mr Johnny Novy PGC	IT Project Officer
Mr Paul Edgar	Senior Ecologist - Projects
Mr John Baker	Pool Frog Recovery Project Manager
Mr Ben King	Pool Frog Recovery Project Officer
Miss Emily Jordan	Pool Frog Recovery Project Assistant



Signed:

Chief Executive Officer
November 2023

Company No. 06932972 (England and Wales)

Charity No. 1130188 (England and Wales), SCO44097 (Scotland)

AMPHIBIAN AND REPTILE CONSERVATION TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ACCOUNTS YEAR ENDED 31 MARCH 2023

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AMPHIBIAN AND REPTILE CONSERVATION TRUST**LIST OF TRUSTEES (DIRECTORS)****31 MARCH 2023****Trustees (Directors)**

Professor Trevor Beebee BSc, PhD (resigned 25 March 2023)

Mr Jeremy Bruce MSc, BA

Mrs Janice Clemons BSc, MRSB (resigned 15 July 2023)

Mr David Elliott BSc, MBA (appointed 26 November 2022)

Professor Richard Griffiths BSc, PhD, FRSB

Mr Howard Inns (vice chairman)

Dr Robert Jehle BSc, PhD

Dr Roger Mitchell BSc, MSc, PhD, CBiol, FRSB (Treasurer)

Mrs Phillipa Perry M.B.E. (resigned 26 November 2022)

Ms Rebecca Turner BSc MSc (appointed 26 November 2022)

Mr Jonathan Webster (chairman)

Company Secretary

Dr Antony Hugh Gent BSc, PhD, CBiol, MRSB

Key Staff

Dr Antony Hugh Gent PhD, CBiol, MRSB (CEO)

Helen Wraight (Administration and Finance Manager)

Jim Foster, BSc, MSc, MCIEEM (Conservation Director)

AMPHIBIAN AND REPTILE CONSERVATION TRUST**LEGAL AND ADMINISTRATIVE INFORMATION**

Charity Registration Number:	1130188 (England and Wales), SCO44097 (Scotland)
Company Registration Number:	06932972 (England and Wales)
Registered Address:	744-748 Christchurch Road Bournemouth Dorset BH7 6BZ
Bank:	Lloyds Bank Plc 582-584 Christchurch Road Bournemouth Dorset BH1 4BH
Investment Managers:	Investec 2 Gresham Street London EC2V 7QP Schroder & Co Ltd 31 Gresham Street London EC2V 7QA
Auditors:	PKF Francis Clark Statutory Auditors Towngate House 2-8 Parkstone Road Poole BH15 2PW

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

YEAR ENDED 31 MARCH 2023

The Trustees present their Report and the audited Consolidated Financial Statements, for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the charity and of the group.

Review of Activities

The Trustees have produced a separate Annual Report for 2022/23 reviewing the Trust Activities for the Herpetological Conservation Trust and the Amphibian and Reptile Conservation Trust which incorporates the necessary narrative information required by the Statement of Recommended Practice.

On 1 April 2011 a transfer agreement between the Herpetological Conservation Trust and Amphibian and Reptile Conservation Trust became effective. This is intended to rationalise the way in which the two charities work by transferring all the assets and liabilities relating to the operational work of the Herpetological Conservation Trust to Amphibian and Reptile Conservation Trust. The agreement states that all assets and liabilities excluding the Permanent Endowment Fund be transferred from Herpetological Conservation Trust to Amphibian and Reptile Conservation Trust.

Trustees

The full list of Trustees is shown on page 1.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity’s activities, in accordance with the Charity Commission’s guidance on Public Benefit.

The annual report sets out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through the conservation elements of biodiversity for people now and in the future, offering general and specialist advice free to members of the public, landowners and land managers and managing a suite of nature reserves. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission guidance on Public Benefit.

Reserves Policy

The Trustees aim to maintain a ‘reserve’ fund as an element of the unrestricted funds for discretionary use and as a cushion in the event of financial short-fall on a year to year basis. While accepting that this may not be possible in some years, the Trustees aim to see this amount grow year by year. At the year end unrestricted group reserves were £1,470,559 (2022 £1,420,031).

Risk Management

- 1 The Trust undertakes Risk Assessments of the following areas:
 - Financial management
 - Financial liability
 - Health & safety
 - Nature reserves, other land and buildings
- 2 The Trust ensures adequate insurance at all times to guard against reasonably expected risks.
- 3 The Trust identifies the appropriate levels for its financial reserves via a separate policy.
- 4 The Trust maintains an up to date Health & Safety policy addressing the health, safety and welfare of our staff and people affected by its activities.

AMPHIBIAN AND REPTILE CONSERVATION TRUST**ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)****YEAR ENDED 31 MARCH 2023****Statement of Trustees' Responsibilities**

The trustees (who are also directors of Amphibian and Reptile Conservation Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards comprising FRS 102 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 in operation.

The trustees are responsible for keeping adequate 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware:

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

Auditors

A resolution to re-appoint PKF Francis Clark for the ensuing year will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

Small Company Provisions

The report of the trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This Report was approved by the Trustees on 24 November 2023 and signed on their behalf by

Jonathan Webster (Chairman)
Director

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2023****Opinion**

We have audited the financial statements of Amphibian and Reptile Conservation Trust for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Balance Sheet, Consolidated Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities SORP (FRS 102)”.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company and group's affairs as at 31 March 2023 and of its results 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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 Charity’s ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 charitable company trustees are responsible for the other information. The other information comprises the information included in the annual report of the trustees (directors), 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.

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2023**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the financial statements.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 4, the charitable company trustees 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 charitable company trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the charitable company trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the charitable company trustees either intend to liquidate the 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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2023**

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and employment law. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management and trustees how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Discussed with management whether any reportable health and safety incidents occurred under the requirements of RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) during the year.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.
- Audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Reviewed estimates and judgements made in the accounts for any indication of bias.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2023****Use of our report**

This report is made solely to the charitable company trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006 and in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our work has been undertaken so that we might state to the charitable company trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Anne-Marie Gates FCCA FCA (Senior Statutory Auditor)
For and on behalf of
PKF Francis Clark, Statutory Auditor,
Towngate House
2 – 8 Parkstone Road,
Poole,
BH15 2PW

Date: 15 December 2023

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies	2	473,140	2,870	476,010	470,447
Other trading activities	3	1,812	-	1,812	1,171
Investments	4	2,762	242,324	245,086	235,888
Charitable activities	5	-	1,331,572	1,331,572	1,445,077
Other	6	102,894	-	102,894	37,212
		<u>580,609</u>	<u>1,576,765</u>	<u>2,157,374</u>	<u>2,189,795</u>
Expenditure on:					
Raising funds	7	-	26,256	26,256	26,485
Charitable activities	8	772,404	1,278,472	2,050,876	1,924,650
		<u>772,404</u>	<u>1,304,728</u>	<u>2,077,132</u>	<u>1,951,135</u>
Net gains/losses on investments					
Realised		-	(9,657)	(9,657)	(6,826)
Unrealised		-	(405,201)	(405,201)	301,132
		<u>(191,795)</u>	<u>(142,821)</u>	<u>(334,616)</u>	<u>532,966</u>
Net income/expenditure		(191,795)	(142,821)	(334,616)	532,966

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Net incoming resources before transfers (from page 9)		(191,795)	(142,821)	(334,616)	532,966
Gross transfers between funds		242,323	(242,323)	-	-
Net movement in funds		<u>50,528</u>	<u>(385,144)</u>	<u>(334,616)</u>	<u>532,966</u>
Reconciliation of funds					
Funds brought forward		1,420,031	5,951,944	7,371,975	6,839,009
Funds carried forward	22	<u>1,470,559</u>	<u>5,566,800</u>	<u>7,037,359</u>	<u>7,371,975</u>

All income and expenditure derive from continuing activities.

The notes on pages 14 to 29 form part of these financial statements.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	16		1,368,947		1,395,507
Investments	17		3,890,615		4,334,256
			<u>5,259,562</u>		<u>5,729,763</u>
CURRENT ASSETS					
Debtors	18	856,450		836,450	
Cash at bank and in hand		1,177,422		1,070,640	
		<u>2,033,872</u>		<u>1,907,090</u>	
LIABILITIES FALLING DUE WITHIN ONE YEAR					
Creditors	19	256,075		264,878	
			<u>1,777,797</u>		<u>1,642,112</u>
NET CURRENT ASSETS					
			<u>7,037,359</u>		<u>7,371,975</u>
NET ASSETS					
FUNDS					
Unrestricted	22	1,470,559		1,420,031	
Restricted		5,566,800		5,951,944	
		<u>7,037,359</u>		<u>7,371,975</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies' regime.

Approved by the Board of Trustees on 24 November 2023 and signed on its behalf by

Jonathan Webster (Chairman)
Director

The notes on pages 14 to 29 form part of these financial statements.

Company Number: 06932972 (England and Wales)

AMPHIBIAN AND REPTILE CONSERVATION TRUST

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	16		1,368,947		1,395,507
Investments	17		3,890,715		4,334,356
			<u>5,259,662</u>		<u>5,729,863</u>
CURRENT ASSETS					
Debtors	18	876,832		867,047	
Cash at bank and in hand		1,152,456		1,024,887	
		<u>2,029,288</u>		<u>1,891,934</u>	
LIABILITIES FALLING DUE WITHIN ONE YEAR					
Creditors	19	250,660		259,663	
			<u>1,778,628</u>		<u>1,632,271</u>
NET CURRENT ASSETS					
			<u>7,038,290</u>		<u>7,362,134</u>
NET ASSETS					
FUNDS					
Unrestricted	22	1,471,490		1,410,190	
Restricted		5,566,800		5,951,944	
		<u>7,038,290</u>		<u>7,362,134</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies' regime.

Approved by the Board of Trustees on 24 November 2023 and signed on its behalf by

Jonathan Webster (Chairman)
Director

The notes on pages 14 to 29 form part of these financial statements.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flow from operating activities			
Net income/(expense)		(334,616)	532,966
Depreciation	16	26,560	27,181
Investment Income	4	(245,086)	(235,888)
(Gains)/Losses on investments	11	414,858	(294,306)
(Increase)/decrease in debtors		(20,000)	(18,368)
(Decrease)/increase in creditors		(6,803)	49,779
Cash flow from operating activities		(165,087)	61,364
Cash flow from investing activities			
Payments to acquire tangible fixed assets	16	-	(194,120)
Payments to acquire investments	17	(222,043)	(49,069)
Receipts from sales of investments		307,084	102,220
Investment income	4	245,086	235,888
Net cash flow from investing activities		330,127	94,919
Net increase/(decrease) in cash and cash equivalents		165,040	156,283
Cash and cash equivalents at 1 April 2022		1,178,414	1,022,131
Cash and cash equivalents at 31 March 2023		1,343,454	1,178,414
Cash and cash equivalents consist of:			
Cash at bank and in hand		1,177,422	1,070,640
Cash held by investment managers		166,032	107,774
Cash and cash equivalents at 31 March 2023		1,343,454	1,178,414

AMPHIBIAN AND REPTILE CONSERVATION TRUST**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****1. Summary of significant accounting policies****a. General information and basis of preparation**

Amphibian and Reptile Conservation Trust is a charitable company registered in the United Kingdom. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are as detailed on page 3 and 4.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

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

b. Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2023.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus/ (deficit) for the financial year of (£323,844) (2022 surplus £514,333).

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

c. Funds

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside at the discretion of the Trustees for specific purposes. The purpose and use of the designated unrestricted funds are set out in the notes to the financial statements.

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

d. Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations and legacy income represent amounts receivable during the period and are recognised where entitlement has been established, there is certainty of receipt and the amount can be measured with sufficient reliability. Gift-Aid income is included gross of attributable tax recoverable.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants represent voluntary amounts attributable to the period covered by the Accounts and are recognised on an accruals basis. Grants received in respect of future periods are carried forward as deferred income in creditors.

Government grants receivable as compensation for expenses already incurred will be recognised in the income and expenditure in the same period in which the related expenditure is incurred.)

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as share. It includes dividends and interest. Income is recognised in the period in which it is earned and is included gross of attributable tax recoverable.

Other than significant donated income-in kind, no account is taken of the substantial contributions made by the many volunteers and volunteer organisations who provide various services and supplies free of charge.

e. Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

f. Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at head office.

The analysis of these costs is included in note 9.

g. Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Expenditure on land acquired for management, including costs of acquisition, is capitalised and is not depreciated. Donated land and buildings are included at their current value at the date of the gift. Land and buildings are not revalued.

Depreciation is provided on other fixed assets, at rates calculated to write off the costs, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold property	- 50 years straight line
Leasehold improvements	- 25 years straight line
Motor vehicles	- 4 years straight line
Computer and office equipment	- 4 years straight line

h. Investments

Investments held as fixed assets, are held under a discretionary management agreement, on behalf of the Fund's Trustees, and are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/ (losses) on investments' in the SOFA. Fair value is determined on the basis of the market value of the investments and uninvested cash comprising the portfolio (excluding accrued interest) at the accounting date.

Market value for equities and fixed-interest securities is the last traded price or the closing mid-market quoted price. For unit trusts, the mid-market price prevailing on the balance sheet date is used. Accrued interest is excluded from the valuation of fixed interest stocks but is included in debtors as accrued income.

Investments in subsidiaries are measured at cost less impairment.

i. Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

j. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

k. Operating leases

Rentals payable under operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SOFA on a straight line basis over the term of the lease.

l. Pensions

The charity contributes to an auto-enrolment Legal & General scheme for all employees. Contributions payable to these plans are charged against income in the period in which they fall due

m. Tax

The charitable company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

n. Going concern

The financial statements have been prepared on a going concern basis. In the opinion of the board, the charity has sufficient working capital to continue to meet its financial obligations and pay its liabilities as they fall due for the foreseeable future. The board have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

o. Public Benefit Entity Concessionary Loans

Concessionary loans to/from other public benefit entities are initially recognised at the amount paid or received. Loans are subsequently adjusted to take account of interest payable or receivable, and any indicators of impairment losses.

2. Income from donations and legacies

	Unrestricted	Restricted		
	Funds	Funds	2023	2022
	£	£	£	£
Donations	71,785	2,870	74,655	15,148
Donations from HCT	378,595	-	378,595	374,484
Friends income	22,760	-	22,760	20,815
Legacy income	-	-	-	60,000
	<hr/>	<hr/>	<hr/>	<hr/>
	473,140	2,870	476,010	470,447
	<hr/>	<hr/>	<hr/>	<hr/>

All income in the prior year was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

3. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Merchandising sales	1,812	-	1,812	1,171
	<u>1,812</u>	<u>-</u>	<u>1,812</u>	<u>1,171</u>

All income in the prior year was attributable to unrestricted funds.

4. Income from investments

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Bank interest	2,762	-	2,762	115
Investment income	-	242,324	242,324	234,338
ARC ES Loan interest	-	-	-	1,435
	<u>2,762</u>	<u>242,324</u>	<u>245,086</u>	<u>235,888</u>

£234,338 of income in the prior year was attributable to restricted funds and £1,550 was attributable to unrestricted funds.

5. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Weald	-	296,453	296,453	267,145
Dorset	-	262,836	262,836	428,558
Other area sites	-	123,767	123,767	104,145
Species co-ordination	-	224,559	224,559	389,814
Rare Reptiles	-	226,887	226,887	83,729
Rare Amphibians	-	172,890	172,890	285,826
Science and Research	-	27,050	27,050	1,400
Development of ARC	(8,454)	(2,870)	(11,324)	(156,888)
ARC Ecological Services	8,454	-	8,454	41,348
	<u>-</u>	<u>1,331,572</u>	<u>1,331,572</u>	<u>1,445,077</u>

£1,376,992 of income in the prior year was attributable to restricted funds and £68,085 was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

6. Other income

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Miscellaneous income	291	-	291	288
Miscellaneous Contracts	26,237	-	26,237	36,924
Asset sale	76,366	-	76,366	
	<u>102,894</u>	<u>-</u>	<u>102,894</u>	<u>37,212</u>

All income in the prior year was attributable to unrestricted funds.

7. Investment management costs

	2023 £	2022 £
Investment manager fees	26,256	26,485
	<u>26,256</u>	<u>26,485</u>

All of the above costs were attributable to restricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

8. Analysis of expenditure on charitable activities

	2023	2022
	£	£
Costs of activities in furtherance of the Charity's objects		
Expenditure by area		
Weald sites	196,236	206,637
Dorset sites	359,025	402,196
Other areas	138,736	73,698
Species co-ordination	346,123	463,706
Rare Reptiles	155,010	220,638
Rare Amphibians	158,062	223,475
European and overseas projects	6,201	9,615
Science and Research	43,914	46,425
Policy and legislation	52,916	33,767
Comms, Outreach and Wider Public Involvement	188,979	153,955
Administration, Compliance, Systems and Finance	397,510	67,824
Subsidiary costs	8,164	22,715
	<u>2,050,876</u>	<u>1,924,650</u>

The analysis of expenditure for 2023 is as follows:

	Activities undertaken directly	Support costs	Total
	£	£	£
Weald sites	69,178	127,058	196,236
Dorset sites	149,457	209,568	359,025
Other areas	102,071	36,665	138,736
Species co-ordination	89,868	256,255	346,123
Rare Reptiles	28,048	126,962	155,010
Rare Amphibians	45,828	112,234	158,062
European and overseas projects	555	5,646	6,201
Science and Research	4,915	38,999	43,914
Policy and legislation	4,737	48,179	52,916
Comms, Outreach and Wider Public Involvement	48,170	140,809	188,979
Administration, Compliance, Systems and Finance	133,389	264,121	397,510
Subsidiary costs	8,164	-	8,164
	<u>684,380</u>	<u>1,366,496</u>	<u>2,050,876</u>

£1,274,160 of expenditure in the prior year was attributable to restricted funds and £650,490 was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

9. Allocation of support costs

	Salaries and related costs	Office overheads	Vehicle costs	Insurances	Governance costs	Internal reallocation	Total
	£	£	£	£	£	£	£
Weald sites	109,204	13,398	2,675	1,781	-	-	127,058
Dorset sites	180,121	22,097	4,412	2,938	-	-	209,568
Other sites	31,513	3,866	772	514	-	-	36,665
Species co-ordination	220,247	27,020	5,396	3,592	-	-	256,255
Rare reptiles	109,122	13,387	2,673	1,780	-	-	126,962
Rare amphibians	96,463	11,835	2,363	1,573	-	-	112,234
Europe and overseas	4,852	596	119	79	-	-	5,646
Science and Research	33,519	4,112	821	547	-	-	38,999
Policy and legislation	41,409	5,081	1,014	675	-	-	48,179
Development of ARC	147,691	18,119	3,618	2,409	-	(171,837)	-
Comms, Outreach and Wider Public Involvement	121,024	14,846	2,965	1,974	-	-	140,809
Admin	164,630	20,196	4,033	2,682	72,580	-	264,121
Total	1,259,795	154,553	30,861	20,544	72,580	(171,837)	1,366,496

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

10. Governance costs

	2023	2022
	£	£
Committee and meeting expenses	9,235	-
Auditors' remuneration	16,620	14,200
Auditors' remuneration – non audit work	17,925	11,153
Legal and professional fees	28,800	24,392
	72,580	49,475

11. Net income for the year

	2023	2022
	£	£
Net income is stated after charging:-		
Staff costs (Note 14)	1,259,796	1,115,542
Auditors' remuneration - audit	16,620	14,200
- other	17,925	11,153
Depreciation	26,560	27,181
Operating lease rentals	5,916	3,162
(Profit)/loss on fair value movement of investments	414,858	(294,306)

12. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £16,620 (2022: £14,200) and other services of £17,925 (2022: £11,153).

13. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £Nil).

The total amount of employee remuneration received by key management personnel is £146,875 (2022: £135,084). The trust considers its key management personnel comprise Helen Wraight, Dr Antony Gent and James Foster.

Trustees' expenses reimbursed for travelling and meeting costs during the year amounted to £441 (2022: £nil). One (2022: nil) Trustee was in receipt of reimbursed expenses.

14. Staff costs and employee benefits

	2023	2022
	£	£
Wages and salaries	1,076,440	957,115
Social security costs	101,893	84,918
Other pension costs	81,463	73,509
	1,259,796	1,115,542

The average number of employees (excluding contract labour) during the year was 41 (2022: 39). No employee is paid over £60,000.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

15. Pension Scheme

Defined contribution pension scheme

The charitable company operates a defined contribution pension scheme. The pension cost for the year amounted to £81,463 (2022: £73,509). At the year end £12,647 was due in respect of pension contributions (2022: £170).

16. Tangible fixed assets

Group and charity

	Land and Buildings £	Computer & Office Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2022	1,430,893	78,188	75,906	1,584,987
Additions		-	-	
Disposals	-	-	-	
At 31 March 2023	<u>1,430,893</u>	<u>78,188</u>	<u>75,906</u>	<u>1,584,987</u>
Depreciation				
At 1 April 2022	45,427	68,147	75,906	189,480
Charge for year	16,519	10,041	-	26,560
Disposals	-	-	-	
At 31 March 2022	<u>61,946</u>	<u>78,188</u>	<u>75,906</u>	<u>216,040</u>
31 March 2023	<u>1,368,947</u>	-	-	<u>1,368,947</u>
31 March 2022	<u>1,385,466</u>	<u>10,041</u>	-	<u>1,395,507</u>

Note: Included in land and Buildings is Land and Property at Noon Hill, Verwood which was left to The HCT in a will during 1998. The value placed at the time of the gift was set by the Trustees at £150,000. The freehold Property was sold during 2013/2014 for £290,000, and the SSSI land has been retained with a value of £Nil.

Included in land and buildings is a leasehold property which was purchased in 2018/2019, and refurbished in 2019/2020. The lease term is 999 years and runs until 7 March 3018.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

17. Fixed asset investments

Group

	Listed investments £	Total £
Cost/valuation		
At 1 April 2022	4,334,256	4,334,256
Additions	222,043	222,043
Disposals	(260,483)	(260,483)
Revaluation	(405,201)	(405,201)
At 31 March 2023	<u>3,890,615</u>	<u>3,890,615</u>
Impairment		
At 1 April 2022 and 31 March 2023	-	-
Carrying amount		
31 March 2023	<u>3,890,615</u>	<u>3,890,615</u>
31 March 2022	<u>4,334,256</u>	<u>4,334,256</u>
	2023	2022
	£	£
UK Quoted Securities:		
Fixed interest	372,997	479,786
Equities	1,068,706	1,137,182
Overseas fixed interest		
Overseas equities	1,265,337	1,435,279
Other investments	1,017,543	1,174,235
Market value of investments at 31 March 2023	<u>3,724,583</u>	4,226,482
Cash held by Investment Managers	166,032	107,774
	<u>3,890,615</u>	<u>4,334,256</u>

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

17. Fixed asset investments (cont)

Charity

	Listed investments £	Other investments £	Total £
Cost/valuation			
At 1 April 2022	4,334,256	100	4,334,356
Additions	222,043	-	222,043
Disposals	(260,483)	-	(260,483)
Revaluation	(405,201)	-	(405,201)
At 31 March 2023	<u>3,890,615</u>	<u>100</u>	<u>3,890,715</u>
Impairment			
At 1 April 2022 and 31 March 2023	-	-	-
Carrying amount			
31 March 2023	<u>3,890,615</u>	<u>100</u>	<u>3,890,715</u>
31 March 2022	<u>4,334,256</u>	<u>100</u>	<u>4,334,356</u>
		2023 £	2022 £
UK Quoted Securities:			
Fixed interest		372,997	479,786
Equities		1,068,706	1,137,182
Overseas fixed interest			
Overseas equities		1,265,337	1,435,279
Other investments		1,017,543	1,174,235
Market value of investments at 31 March 2021		<u>3,724,583</u>	4,226,482
Cash held by Investment Managers		166,032	107,774
Investment in subsidiary company		100	100
		<u>3,890,715</u>	<u>4,334,356</u>

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

Included with other investments is a 100% holding in the ordinary share capital of ARC Ecological Services Limited, a company incorporated in England and Wales on 20 October 2011. At the year end, the aggregate capital and reserves of the company amounted to (£1,077) and its deficit for the year amounted to £12,619.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

18. Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	155,192	204,553	150,392	204,517
Prepayments and accrued income	699,011	567,276	698,765	567,276
Other debtors	2,247	64,621	2,147	64,621
Loan to ARC Ecological Services Ltd (Concessionary)	-	-	25,528	30,633
	856,450	836,450	876,832	867,047

The loan to ARC Ecological Services of £25,528 is repayable in instalments, £16,742 is due in more than one year. The loan agreement was revised on 21 November 2020, interest at 4% above base rate per annum is due annually on 31 December and £nil interest payable at the year-end has been accrued. Capital repayments are due to be made in equal instalments on 31 December from 2021 to 2027. All other debtors are due within one year.

19. Creditors: amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	82,022	116,218	82,022	117,165
Accruals and deferred income	95,861	103,582	95,861	99,173
Other creditors	21,325	2,076	16,160	2,076
Social security and other taxes	24,992	23,694	24,722	21,941
Amount owed to Herpetological Conservation Trust	31,875	19,308	31,875	19,308
	256,075	264,878	250,660	259,663

20. Control

The charity is controlled by the trustees who are also the directors of the charitable company.

21. Operating lease commitments

As at 31 March 2023 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Operating leases which expire:		
Land and buildings – within 2-5 years	15,075	21,825
Land and buildings – within 1 years	6,750	6,750

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

22. Fund reconciliation

Group

	Brought forward 1.4.2022 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2023 £
Restricted				
Species	57,062	141,340	-	198,402
Rare Amphibians	35,272	(6,604)	-	28,668
Rare Reptiles	-	-	-	-
Science and Research	-	-	-	-
Other Areas	31,769	(31,769)	-	-
Weald	-	-	-	-
Dorset	-	-	-	-
Funds received and used for fixed assets	1,033,437	(44,470)	-	988,967
Investment portfolio	4,334,256	(201,318)	(242,323)	3,890,615
Legacy Income (for sites)	460,148	-	-	460,148
	<u>5,951,944</u>	<u>(142,821)</u>	<u>(242,323)</u>	<u>5,566,800</u>
Unrestricted	1,420,031	(191,795)	242,323	1,470,559
Total	<u>7,371,975</u>	<u>(334,616)</u>	<u>-</u>	<u>7,037,359</u>

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Tangible Fixed Assets	379,980	988,967	1,368,947	1,395,507
Investments	-	3,890,615	3,890,615	4,334,256
Current assets	1,346,654	687,218	2,033,872	1,907,090
Creditors: amounts falling due within 1 year	(256,075)	-	(256,075)	(264,878)
Net assets	<u>1,470,559</u>	<u>5,566,800</u>	<u>7,037,359</u>	<u>7,371,975</u>

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

22. Fund reconciliation (cont)

Charity

	Brought forward 1.4.2022 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2023 £
Restricted				
Species	57,062	141,340	-	198,402
Rare Amphibians	35,272	(6,604)	-	28,668
Rare Reptiles	-	-	-	-
Science and Research	-	-	-	-
Other Areas	31,769	(31,769)	-	-
Weald	-	-	-	-
Dorset	-	-	-	-
Funds received and used for fixed assets	1,033,437	(44,470)	-	988,967
Investment portfolio	4,334,256	(201,318)	(242,323)	3,890,615
Legacy Income (for sites)	460,148	-	-	460,148
	<u>5,951,944</u>	<u>(142,821)</u>	<u>(242,323)</u>	<u>5,566,800</u>
Unrestricted	1,410,190	(181,023)	242,323	1,471,490
Total	<u>7,362,134</u>	<u>(323,844)</u>	<u>-</u>	<u>7,038,290</u>

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Tangible Fixed Assets	379,980	988,967	1,368,947	1,395,507
Investments	100	3,890,615	3,890,715	4,334,356
Current assets	1,342,070	687,218	2,029,288	1,891,934
Creditors: amounts falling due within 1 year	(250,660)	-	(250,660)	(259,663)
Net assets	<u>1,471,490</u>	<u>5,566,800</u>	<u>7,038,290</u>	<u>7,362,134</u>

23. Contingent Liabilities

- a) There are three grants received that will be required to be repaid if certain conditions are not met.

The EU grant, received via the RSPB, of £42,500 in 1996 is repayable if the land at Great Ovens is subsequently sold and the Heritage Lottery Fund grant of £62,516 is repayable if the land ceases to be used for approved purposes. The EU grant of £19,646 received for Worgret Heath is repayable if the land is subsequently sold. Also, the Heritage Lottery Fund grant of £103,125 received in 2001 for Lions Hill is repayable if that land ceases to be used for approved purposes or is sold.

- b) The SSSI land at Noon Hill is subject to a restriction, if it is subsequently sold. Any sale proceeds are to be donated to the RNLI and not retained by The HCT.
- c) Should the land at Norden and Corfe Bluff be sold, the use of the proceeds would be subject to restriction.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

24. Donated assets

- a) A piece of land which consists of a near-vertical cliff face was donated to the Trust in 2000. No value has been attributed to this donation due to the nature of the land.
- b) A further piece of land was acquired under Section 106 requirements. The HCT have received funds to manage the land, but there was no consideration paid for the land itself. No value has been attributed due to the restrictions placed on the land and the resultant deemed negligible value.

25. Related party transactions

See note 13 for details of trustee expenses and remuneration.

During the year Amphibian and Reptile Conservation Trust had the following transactions with The Herpetological Conservation Trust, a charity with which ARC has a transfer agreement.

	2023	2022
	£	£
Donation received from HCT	378,595	374,484

At the year end £31,875 was due from ARC to HCT (2022: £19,308) which is included in creditors/debtors (see note 18/19).

AMPHIBIAN AND REPTILE CONSERVATION TRUST

**DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
INCOME		
By organisation		
Natural Resources Wales	2,711	3,640
Welsh Sites	21,762	20,401
Welsh Government Mechanisms	3,843	19,985
Scottish Natural Heritage	15,679	15,308
RPA - Single Payment Scheme	57,149	68,838
Natural England – HLS Maintenance	507,031	502,353
Natural England - HLS Capital	14,286	117,285
Natural England – Memorandum of Agreements	112,977	75,000
HWM	19,890	790
Anglian Water	5,000	5,000
Heritage Lottery Fund	254,929	344,598
South Downs National Park	-	39,892
Naturescape	89,085	61,500
Jersey Multi Taxer	-	4,800
SITA/Landfill	-	9,366
RS MacDonald Grant	12,857	7,350
	<hr/>	<hr/>
	1,117,199	1,296,106
	<hr/>	<hr/>
VOLUNTARY INCOME		
Donations	11,803	15,148
Donation from HCT	378,595	374,484
Friends income	22,760	20,815
Grant income	50,000	
ARC ESL gift aid	11,325	-
Legacy income	-	60,000
	<hr/>	<hr/>
	474,483	470,447
	<hr/>	<hr/>
OTHER INCOME		
Bank interest	2,753	115
ARC ES Loan interest	1,338	1,435
Investment income	242,331	234,338
Miscellaneous contracts	26,237	36,924
Training income	3,006	1,359
Sponsorship/fundraising	213,831	105,154
Miscellaneous income	288	288
Merchandising sales	1,812	1,171
Scientific Meeting Fund	1,939	1,110
Asset sale	76,366	-
	<hr/>	<hr/>
	569,901	381,894
	<hr/>	<hr/>
TOTAL INCOMING RESOURCES	2,161,583	2,148,447
	<hr/>	<hr/>

AMPHIBIAN AND REPTILE CONSERVATION TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
EXPENDITURE		
Chemicals	7,629	6,234
Tools, equipment and servicing	29,612	34,147
Volunteer management expenses	-	1,210
Travel and subsistence	27,981	23,200
Labour costs	295	1,899
Site purchase	1,465	-
Contract management	77,455	87,461
Printing/publications	12,204	16,763
Captive breeding	1,320	1,340
Volunteer monitoring costs	1,080	2,072
Contract survey	3,630	3,290
Consultancy fees	83,918	76,404
Meeting expenses	7,167	77
Promotional material	1,550	7,714
Rent and service charges	22,443	17,662
Rates	(1,674)	4,659
Water rates	92	266
Electricity	5,132	3,521
Photocopier lease	5,916	3,162
Photocopying	1,329	969
PR Event	-	20
Reserve leases	7,968	9,303
Postage and stationery	2,386	2,894
Computer costs	19,931	16,294
Office maintenance	8,518	5,334
Telephone	5,862	5,767
Mobile phones	8,163	6,826
Sundries	1,704	496
Bank and card charges	1,079	563
Vehicle maintenance	12,292	8,778
Vehicle insurance	7,446	8,151
RAC membership	716	594
Road fund licensing	1,605	1,525
Fuel	8,802	7,273
General insurance	13,459	11,580
Life Insurance	6,260	4,537
Squatters insurance	827	830
Membership subscriptions	4,961	4,083
Trustees' expenses	2,068	-
Carried forward	<u>402,609</u>	<u>386,898</u>

AMPHIBIAN AND REPTILE CONSERVATION TRUST

**DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
Brought forward	402,609	386,898
Conference fees	32,360	77
Discretionary payments	2,465	2,114
Wages and salaries	1,076,440	957,115
Employer's National Insurance	101,893	84,918
Pension contributions	81,463	73,509
Miscellaneous Contract Costs	25,342	21,809
Training	7,299	4,814
Accountancy and book-keeping	34,545	23,544
Business Planning advice	-	3,468
HR Consultancy	358	14,518
Legal and professional	28,800	24,392
Pension Management Costs	4,561	6,478
Website design and maintenance	9,317	7,492
Fencing, gates and signs	3,071	16,626
Occupational health screening	3,589	3,662
Recruitment	2,124	724
CRB Checks	398	109
Volunteer training	1,853	30
HLS restoration	178,497	144,060
HLS capital works	11,144	89,179
Office overheads	5,751	7,133
Homeworking	994	885
Genetic assessment	2,880	1,200
Depreciation	26,560	27,181
Investment Management Fees	26,256	26,485
TOTAL RESOURCES EXPENDED	2,070,569	1,928,420

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2023****Opinion**

We have audited the financial statements of Amphibian and Reptile Conservation Trust for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Balance Sheet, Consolidated Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities SORP (FRS 102)”.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company and group's affairs as at 31 March 2023 and of its results 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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 Charity’s ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 charitable company trustees are responsible for the other information. The other information comprises the information included in the annual report of the trustees (directors), 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.

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2023**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the financial statements.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 4, the charitable company trustees 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 charitable company trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the charitable company trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the charitable company trustees either intend to liquidate the 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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2023**

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and employment law. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management and trustees how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Discussed with management whether any reportable health and safety incidents occurred under the requirements of RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) during the year.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.
- Audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Reviewed estimates and judgements made in the accounts for any indication of bias.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2023****Use of our report**

This report is made solely to the charitable company trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006 and in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our work has been undertaken so that we might state to the charitable company trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Anne-Marie Gates FCCA FCA (Senior Statutory Auditor)
For and on behalf of
PKF Francis Clark, Statutory Auditor,
Towngate House
2 – 8 Parkstone Road,
Poole,
BH15 2PW*

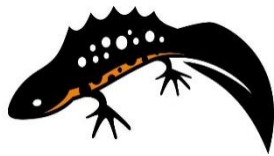
Date: 15 December 2023

AMPHIBIAN AND REPTILE CONSERVATION TRUST

England & Wales - Charity number 1130188

Accounts

amphibian and reptile
conservation



ARC Annual Report 2021-2022

Amphibian & Reptile Conservation Annual report 2021/22

1. Introduction

a. Background to the Organisation

The Amphibian & Reptile Conservation Trust (ARC) was established as a registered charity (Charity Number 1130188) in July 2009 and as an incorporated company (Company Number 6932972) in June 2009 in England to take on the charitable objectives of the Herpetological Conservation Trust (HCT). It was intended to complete the transfer of HCT's assets to ARC during the financial year 2010/11. However, this was not possible and some remain to be transferred. On 24th June 2013 ARC also became a registered charity in Scotland – Scottish Charity number SC044097.

The Trust's charitable objects are:

- To promote and advance (directly or indirectly) the conservation and welfare of amphibians and reptiles, their habitats and the wider environment on which they depend;
- To establish and maintain amphibian and reptile nature reserves and to undertake habitat management, reclamation, remediation and restoration and to promote the study of and appreciation of sustainable practices in such nature reserves and elsewhere;
- To execute, promote, support and publish research relevant to species and habitat conservation pertinent to amphibians and reptiles;
- To advance the education and awareness of the public in amphibian and reptile conservation and conservation of the environment;
- To advance the above mentioned objects in the UK, Europe and elsewhere in the world.

ARC is a UK based organisation and the focus of our work is largely within the UK. However, our remit and our influence extend into Europe and beyond, where we work with other nature conservation organisations, government bodies and European Institutions, such as the Council of Europe and the European Commission. This allows us to influence conservation actions for threatened amphibians and reptiles away from the UK, influence European legislation and advice which affects the UK, and also to use our influence and knowledge to guide conservation effort at home.

This report covers the financial year from 1 April 2021 to 31 March 2022.

2. The Trust's aims for 2021/22

The Business Plan and five-year strategic plan were reviewed to provide a Work Plan for 2021/22.

During the year 2021/22 ARC aimed to:

Governance and management

- Aim to complete the transfer of assets from HCT with regard to its reserves as and when new leases are required.
- Review progress of last five year plan and develop the organisational strategy and structure for 2021/22 until 2025/26 which was put back due to Covid-19..
- Finalise and deliver the Work Plan 2021/22.
- Continue to tightly monitor the budget system, via the management accounts, and to review and restructure the budget and accounts to reflect the changes to the structure and workstreams.
- Maintain our programme of reviewing and revising the staff handbook and contracts of employment to ensure compliance with current employment law.
- Maintain our programme of Trustees Meetings and meetings of sub-groups of Trustees, including the Finance & Operations sub-group.
- Further invest in fundraising and developing and implementing the fundraising strategy.
- Review progress of last five year plan and develop the organisational strategy and structure for 2021/22 until 2025/26 which was put back due to Covid-19.

Own nature reserves

- Continue to maintain and manage our network of nature reserves looking to ensure effective and sustainable management.
- Engage with discussion on new funding mechanisms ensuring that we have a clear understanding of these schemes and that we seek funding where appropriate for our nature reserves. All of the sites have now been transferred to the new agri-environment funding scheme.
- Continue to look at developing CMSi – with a view to producing site management plans.

Species programmes

- Explore partnership arrangements with the statutory nature conservation agencies for new contracts and where possible look for opportunities to develop funded projects with them.
- Further develop the species action plans and produce reintroduction and monitoring plans for the rare herpetofauna.
- Develop and implement monitoring and surveillance programmes and management of national recording schemes subject to funding. Develop ARC's species data management and access arrangements to ARC's Living ARChive database, further developing and rolling out the use of ARC Survey Hub which is built on the ESRI ArcGIS Online system.
- Input to policy, including the 25-year plan for the environment, Nature Recovery Network, Local Nature Recovery Strategies and developing and applying the concept of Favourable Conservation Status, providing example FCS statements and investigating opportunities for pilot projects to demonstrate the application of the concept.
- Continue with the delivery of externally funded projects, notably *Snakes in the Heather*, *Connecting the Dragons*, *Pool Frog Green Recovery Challenge project* and *Back from the Brink*.
- Maintain engagement on district licensing projects.
- Engage with and help to further develop the European herpetological network RACE and explore project funding opportunities, including a project defining Important Herpetofauna Areas in Europe.
- Maintain an overview of herpetofauna conservation in the UK Overseas Territories and look for opportunities for ARC's involvement here especially through developing collaborative partnerships with organisations in both the UK and the Overseas Territories.

Communications and outreach

- Further develop and implement ARC's new membership scheme to incorporate a more exclusive offering to individual members and families to widen ARC's reach.
- Undertake a refresh of brand merchandising.
- Increase digital content with partners and projects to deliver project funding and partner requirements.
- Plan and deliver the Herpetofauna Workers Meeting in 2022: In two parts both digital and live following 2021 consultation to increase EDI inclusion.
- Produce *Hop Gossip* and the ARC e-Newsletter and undertake a review of ARC's publications.
- Implement a formal enquiries service, including updating FAQ's and reviewing the information available on the website.
- Develop and implement EDI policy and accreditation for the Trust in partnership with Rethink Nature and JNCC.

Administration, finance and organisational development

- Complete revision of ARC's strategy and communicate to both internal and external audiences.
- Develop our financial management and planning systems to align effectively with ARC's strategy and annual work plans.
- Continue to develop strategic relationships to support the Trust, notably with the NGO sector, and particularly including Rethink Nature (i.e. other species based NGOs), Freshwater Habitats Trust and with local amphibians and reptile groups.
- Continue to review and implement changes following the review of our IT systems in order to make the organisation more resilient for the future.
- Further develop our new Customer Relationship Management (CRM) system to include financial aspects such as membership, merchandise sales etc.
- Ensure compliance with GDPR and that the necessary processes are in place to enable compliance.
- Ensure compliance with reporting requirements.
- Ensure effective Governance and management of the Trust with a programme of Trustees Meetings, Finance & Operation Sub-Committee meetings and Senior Staff Management Team meetings.
- Maintain programme of health and safety management.
- Ensure programme of staff reporting to Trustees and Staff appraisals.
- Review staff structure and undertake review of all staff job descriptions and contracts and in light of a proposed Strategy Review.
- Increase levels of fundraising support and develop fundraising programme throughout the Trust.
- Further develop and promote the commercial consultancy arm (ARCESL) and build on the achievable income with a view to providing financial support for the charity.

Regional programmes

- Continue the South Wales '*Connecting the Dragons*' project delivery phase.
- Implement the submission for the delivery phase of the 'Species on the Edge' project in Scotland which has been delayed until March 2022.
- Continue with the Scottish project, funded by RS MacDonald and other funders, which began in September 2021. To continue to look for funding opportunities to address the shortfall in the next stage of the project.
- Continue to engage with Natur am Byth project in Wales with a view to applying for funding for Phase 2 (Delivery). The development phase began in September 2021.

- Continue our work on the Sefton Coast, which began through the Gems in the Dunes project and seek further funding to continue this work.

Science

- Take forward existing PhD projects and engage with academic institutions.
- Further develop the Trust's Science Strategy.
- Run the annual ARC/BHS Science Meeting in 2021.
- Publish ARC work in scientific journals.

Training

- Develop ARC's training plan:
- Undertake Commercial training, and in particular with Field Studies Council.
- Develop the volunteer training programme to compliment ARC's new initiatives on monitoring.

3. The organisation of the Trust

a. Trustees, Officers, Staff and structure

The Trust is governed by a Board of Trustees consisting of no less than three and no more than twelve members and this Board of Trustees directs the Trust. New Trustees are selected and appointed by the existing Board of Trustees at their formal meetings. The constitution requires the retirement of one third of the Trustees at each AGM (held at March Trustees' Meeting), but these posts can be re-appointed at the meeting. The Trustees held formal business meetings three times during the financial year, on 24th July and 27th November 2021 and 5th March 2022. The Finance sub-committee met on 17th June and 21st October 2021 and 11th February 2022. All meetings were held via Teams due to the continued issues relating to Covid.

The usual approach used to elect new Trustees is to identify interested individuals who are then invited to submit a biography and to meet with a number of Trustees or attend a Trustees' Meeting, where a decision is made on their being invited to join the Board. New Trustees are provided with a copy of the Memorandum and Articles of Association and are invited to the Office to see the operation of the Trust. However, the issue of succession has been a specific topic for the Board recently and we are looking at ways to ensure that new, younger and more diverse Trustees' are able to come on board over the next year. We continue to encourage Trustees to engage with the organisation's Work Stream Working Groups. Relevant training courses identified by Staff and Trustees are brought to the Trustees' attention. All Trustees of Amphibian and Reptile Conservation Trust are also Trustees of HCT.

A Finance and Operations Committee serves an executive function and consists of Jonathan Webster, Trustee (Chair), Jeremy Bruce, Trustee (Chair of Finance & Ops Committee & Treasurer), Dr Roger Mitchell, Trustee, Dr Tony Gent, Chief Executive, Jim Foster, Conservation Director, and Helen Wraight, Administrative & Finance Manager (Secretary). Jeremy Bruce took on the role of Treasurer and Chair of the Finance and Ops Committee from Roger Mitchell during the year. This Committee's duties are to report to the Board of Trustees on all major financial matters (including advising on the pay and benefits for key management personnel and others), on such business as is deputed to it by Board, and on any matters which do not fall within the province of any other Group of ARC. The Committee is also responsible for any urgent business which needs to be dealt with at short notice.

Day to day running of the Trust is delegated to the Chief Executive Officer with key decisions, such as the approval of the Strategy and Business Plan, budget and employment of senior staff, being referred back to the Board of Trustees.

The Trust manages risk through the Board of Trustees and senior staff with the focus of this activity being the Trust's Finance sub-committee. Key risks, covering all aspects of the Trust's work, are identified in a Risk Register that is reviewed annually and levels of risk and mitigation measures are considered. A review of the Risk Register was undertaken during the year as part of our annual audit process.

Throughout the year we reviewed our three main areas of risk, these being the financial management of the Trust, the health, safety and wellbeing of Trust staff and ensuring that there is appropriate insurance in place to safeguard the Trust and its activities. In order to mitigate against these risks we have set out three strategies which are detailed in the audited financial statements.

Within the Trust there is a defined structure with clear management and reporting lines. The Trust coordinates its programmes of work through a Senior Staff Management Team, consisting of Dr Tony Gent (CEO), Jim Foster (Conservation Director), Helen Wraight (Administration & Finance Manager), Gary Powell (Senior Reserves Manager), Dr Karen Haysom (Species Programmes Manager), Dr John Wilkinson (Science Programmes Manager) and Anju Sarpal (Outreach and Communications Manager). The board met regularly throughout the year to oversee the work of the organisation. During the reporting period the Trust employed 47 members of staff, on full-time or part-time contracts, although not all were employed at the same time.

At the end of March 2022, the Trust was employing 30 full-time and 10 part-time staff. During the year we also had contract assistance from other fieldworkers who worked closely with the staff of ARC. Throughout the year the Trust continued to use Contractors, supervised by ARC staff, to carry out significant work for the Trust. These contractor activities included habitat management and professional advice. We were able to undertake more of our management work, including work with our volunteers, during 2021 as some of the restrictions around Covid were relaxed. Outdoor work was able to fulfil any social distancing requirements that were still in place and we maintained a programme of testing for staff to ensure that people were as safe as they could be. The Trust continued to follow all government advice with regard to Covid during the year.

We had three PhD projects running during the year, and ARC's input to these was undertaken remotely. We remain grateful for the assistance from volunteers who helped with field surveys, at events and with conservation management tasks. We also had the assistance of a number of voluntary wardens who helped provide valuable extra oversight of our reserves throughout the year.

Three formal staff meetings were held via Teams during the year and in addition to this, we continued with our monthly 'catch up' Teams meetings for staff and weekly drop in coffee meetings via Teams to enable staff to continue to interact and try and avoid people feeling too isolated. Meetings of the Workstream Working Groups that oversee the delivery of the work plan and feed into the Business Plan and Strategy were also held via Teams.

We continued to develop and review our policies and procedures during the year, and to update the ARC Staff Handbook and contracts of employment to comply with the latest employment legislation.

b. Health & Safety

Health & Safety is discussed formally by staff at all staff meetings and remains a high priority for the Trust. The Chief Executive Officer ensured that the Trustees were both kept informed of, and given the opportunity to discuss health and safety issues at all Trustees' Meetings.

The Trust's Health & Safety Group consists of Richard Sharp (Health & Safety Officer), Tony Gent, Helen Wraight and Yvette Martin. The group met on three occasions

during the year and prior to the dates of our Trustee Meetings to ensure that any issues could be included for the Trustee's Meeting Agenda and discussed by the Board of Trustees. At the regular meetings the Health & Safety Group discuss the development and updating of policies and procedures. The group continued to revise our generic risk assessments and continued work on our lone working procedures. Our Health & Safety Officer undertook the annual revision of our Health and Safety policy and produced an annual report on Health & Safety within the Trust. The EAP (Employee Assistance Programme) continues to prove useful and it this has been retained for employees. A well being and inclusion survey was undertaken which included staff and volunteers. Home working has had an impact on both staff and the organisation, some have coped better with the isolation that comes with home working than others. In view of the lifting of restrictions, the Trust was keen to encourage staff to return to the office where possible.

Our Health & Safety Officer continued to represent the Trust at NGO Conservation Safety Group meetings throughout the year. These meetings allow for an exchange of Health & Safety information and practices and specific issues can be raised at this forum.

c. Funding and support

The Trust continued with the development of its new 'membership' scheme to replace the Friends supporter base throughout the year. This development was led by our Outreach and Communications Manager and involved setting up a 'members' area on the website, along with other assets that members would benefit from. The new membership scheme was finally launched in November 2021. The Trust continued to use the services of a Fundraiser on a contractual basis to help develop our fundraising strategy and to assist with project funding and core funding bids, to maximise income to the Trust. The Trust remains a signed up Charity with the Fundraising Regulator.

We would like to thank the following organisations for their financial support during the year:

- Anglian Water
- Banister Charitable Trust
- Flintshire County Council
- Friends of Thetford
- Garfield Weston
- Green Recovery Challenge Fund
- Helvellyn
- Herpetological Conservation Trust
- Landfill Tax North Wales
- Ministry of Defence
- National Lottery Heritage Fund
- Natural England
- Naturespace
- Nature Network Fund
- Natural Resources Wales
- R.S. MacDonald
- Rural Payments Agency
- Scottish Natural Heritage
- Siemens
- South Downs National Park
- Thistledown Trust
- Welsh Government
- William Dean Charitable Trust

The Trust remains grateful for the donations it receives from individuals throughout the year, which, where possible, are maximised through Gift Aid. During the year we completed on the purchase of a further piece of land within our Parley Common nature reserve and we would like to thank the individuals who donated towards the purchase of the site. The Trust again successfully tendered for a number of small projects throughout the year and these added to the Trust's income. The Trust's programme of training events was impacted on for the second year due to Covid but we were able to run a number of successful online training courses instead.

The Trust is grateful to the many volunteers and supporters who continue to assist us in our work during the year, including help with field conservation management work, survey and monitoring and supporting us at shows and events and with fundraising effort. Volunteers were very happy to get back out in the field as soon as restrictions allowed.

The Trust remains an active member of Wildlife & Countryside Link (W&CL) – a network of over 60 environmental bodies representing a joint membership of over 8 million people – that promotes the development of strong environmental policy and legislation in England and at the Westminster Parliament. ARC is also a member of Wales Environment Link and Scottish Environmental Link, the equivalent 'sister bodies' to W&CL for Wales and Scotland respectively.

ARC remains dedicated to working in partnership; in particular, we maintained our involvement with the Rethink Nature partnership of seven species NGOs, comprising the Bat Conservation Trust, RSPB, Plantlife, Butterfly Conservation, Buglife, Bumble Bee Conservation and ARC, including exploring further landscape scale collaborative projects. We maintained an active involvement with the network of Amphibian & Reptile Groups and other specialist NGOs, and notably Freshwater Habitats Trust and Norfolk Wildlife Trust. We have become increasingly active with UK Terrestrial Evidence Partnership of Partnerships (TePOP), a network of monitoring organisations coordinated by JNCC.

We maintained our relationship with European NGO's, continuing to work both through the Reptile and Amphibian Conservation Europe (RACE) coalition, and through our continued involvement with the Societas Europaea Herpetologica (SEH). RACE continued to represent ARC's interests on the European Habitats Forum.

d. Statement of compliance

The Trust has complied with all laws and regulations applicable to the Charitable Company.

4. Summary of financial position for 2021/22

ARC had total incoming resources for the year of £2,148,447 (£2,192,304 in 2020/21) and total expenditure of £1,928,420 (£1,786,752 for 2020/21) (see Figs 1 & 2). The HCT donation of £374,484 (£338,629 in 2020/21) is made up of investment income from two endowment funds.

Total Income £2,148,447 (ARC ONLY)

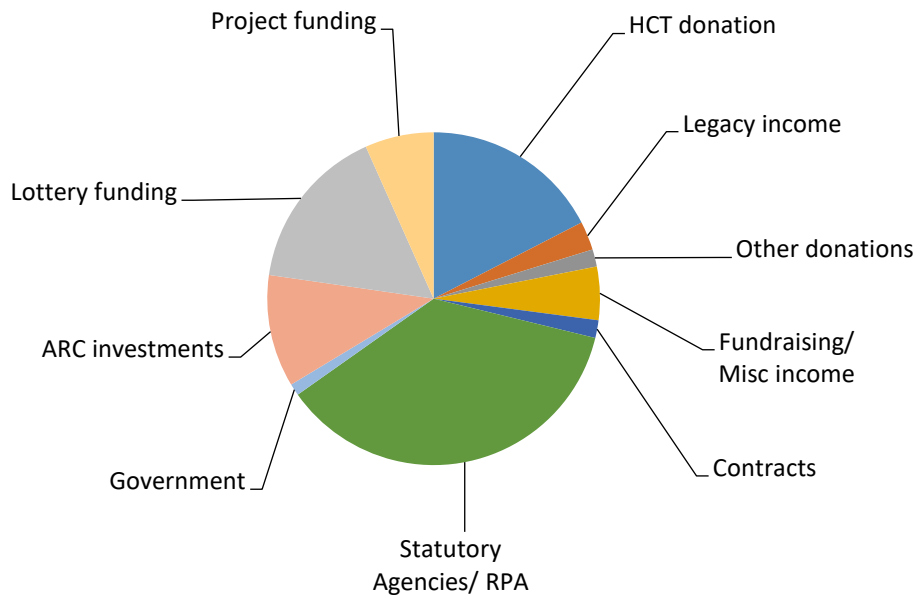


Figure 1 Proportion of Income by source

The Trustees maintain a financial reserve for discretionary use and as a cushion in the event of financial short-fall on a year to year basis as outlined in the Trust's 'Reserves Policy'. The total group funds held is £7,371,975 (£6,839,009 in 2020/21) of which £5,951,944 (£5,581,291 in 2020/21) relates to restricted funds. Of our total funds, £1,395,507 is held as Fixed Assets and £4,334,356 is held as Investments. After making allowances for these two figures our "free" reserve totals £1,048,020 (£884,986 in 2020/21). Full details of our financial position are given in our audited accounts for the period.

We continued our relationship with PKF Francis Clark as our appointed accountants, and through the year had numerous liaison meetings to ensure effective financial management. We continued to track income and expenditure over the year. We have retained the bookkeeping in-house, which works effectively and is supported by our accountants, PKF, who assist with enquiries and posting of salaries.

We continued to implement the decision that was made previously to move to a 'higher return' policy for our investments. As a result of this, our investment yield has been good and it was agreed to retain this policy for the next year or so and review again at a later stage.

Total Expenditure £1,928,420 (ARC ONLY)

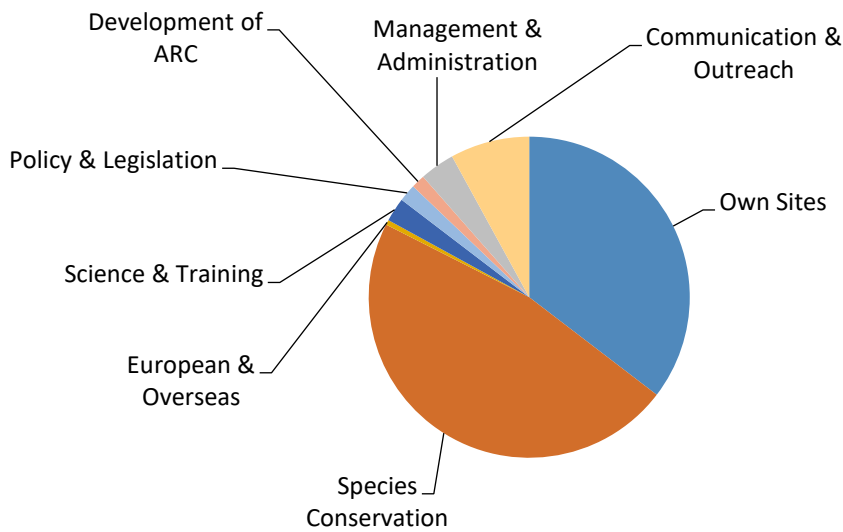


Figure 2 Proportion of Expenditure by work area

5. Achievements and performance for 2021/2022

a. Own Sites

The management of sites under our control remains a key element of our conservation strategy. Our sites are split between the Weald, Dorset, Hampshire, Norfolk, Cumbria and Wales. The nature of our control varies between sites. We own 24 reserves, which are mostly heathland sites in Dorset, Surrey and Hampshire, covering 339 ha. During the year we completed the purchase of land at Parley Common, amounting to c.20ha. Fundraising effort helped to secure the purchase. The rest of the sites are in Dorset, Parley (94.69ha), Great Ovens Hill (47.8 ha); Lions Hill (41.31 ha); Dunyeats Hill (39.71 ha), Norden (21.8 ha); Corfe Bluff (6.54 ha); Matchams House Slope (3.57 ha); Corfe Hills (7.9 ha), Noon Hill (4.94 ha); Ham Common 'Fuel Depot' (3.88 ha); East Worgret (5.17 ha); Green Pool (3.99 ha); Trigon (4.16 ha); Holnest (0.47 ha); Canford Cliffs/ Martello Road (0.28 ha); Upton 'Esso' (0.36 ha); and 'Purbeck Close' (0.04 ha); in Surrey these are Witley (24.19 ha); Hankley Gomez (2.93 ha), Gong Hill (1.62 ha); in Hampshire, Blackmoor (20ha) and in Cumbria, Hyton Marsh (3 ha) and Wales, White Lion (0.9 ha). Other sites are covered by a variety of different leases, agreements and licences. Our programme of site management is run by our Senior Reserves Manager Gary Powell, and overseen in Dorset by Senior Field Officer Chris Dresh and in Surrey and Hampshire by our Weald Reserves Manager Rob Free.

Some issues with the funding from RPA remain but we have made significant progress and built up a better dialogue that is enabling us to resolve these issues more effectively. Following the relaxation of Covid restrictions, we were able to continue with our extensive management programme which includes scrub and tree removal, provision of bare sand and bracken management as well as wardening, whilst maintaining any required social distancing and sanitisation.

This work involved the Trust's field team, professional contractors and volunteers and continued to be recorded on the CMSi system. Further work has continued on developing the planning and reporting elements of CMSi as well as assessing other similar systems. This will allow us to have a central system for planning, recording and

reporting all habitat management work against an agreed 5 year plan. We are developing and improving our overall longer term management planning.

The management for most of our reserves is funded via the Countryside Stewardship (CS) scheme. A few of our sites remain in the older HLS scheme but these will transfer to CS over the next few years. The Trust remains an active partner in the Dorset Urban Heath partnership which involves directing resources achieved through planning conditions on development to offsetting the impacts of additional housing on heathlands, as well as the Firewise Communities project, aimed at increasing resilience to fire for residents near heaths.

Our regular volunteer tasks have recommenced in both the Dorset and Weald areas during the winter and summer seasons, assisting with our nature reserves management programme. These have proved very popular and remain valuable in helping the Trust achieve its programme of management work throughout the year and in promoting the Trust locally. We maintained support for local liaison groups associated with our sites to gain support and input to the management work on our sites.

b. Conservation Projects

We continue to work to improve the conservation status of amphibians and reptiles across the countries of the UK, working with both governmental and non-governmental bodies, private organisations and volunteers. We have maintained engagement with statutory biodiversity strategies, seeking to influence their development and promoting herpetofauna conservation through them.

The Trust continued the delivery phases of both of the National Lottery Heritage Fund (NLHF) funded projects 'Connecting the Dragons' (in Wales) and 'Snakes in the Heather' (in south of England) during 2021/22. Both projects received four years funding from the NLHF and will deliver a wide range of benefits to herpetofauna, the countryside and the public during this time. Restrictions imposed by Covid-19 precautions have continued to impact on both projects but good progress has still been made, with a lot of aspects being delivered via online means where in person was not possible. Discussions with the funders have continued to help make appropriate adaptations to delivery of agreed activities. We have maintained contact with our project volunteers to keep them updated of the situation.

We continue to manage nature reserves in north Wales. ARC has worked in partnership with Flintshire County Council on a range of amphibian and reptile projects across the region. ARC's North Wales Officer continued to be successful in securing additional funding from small projects/grants throughout the year to help with ARC's work in North Wales. In particular, a successful application was made to the Lottery for the Nature Network Fund to allow a large amount of capital work to be undertaken on a small number of north Wales sites.

Key achievements through working on species conservation plans and programmes

ARC continued to run Herpetofauna Liaison Group meetings, which provide a focus for discussion among ARC and external bodies including government agencies and ARG UK. We continued our programme of species Working Group meetings with external partners for the rare reptiles, natterjack toad, pool frog, great crested newt and adder.

The Trust remained actively involved with biodiversity policy work directly and through Wildlife & Countryside Link (in England), Wales Environment Link and Scottish Environment Link.

We continue to promote our biodiversity work through the annual Herpetofauna Workers Meeting which we jointly organise and run with ARG UK. The 2022 event

was due to be held in two parts, Part 1 was held online and once again proved to be successful and well attended. There was then discussion around a Part 2 event with the idea of a face to face meeting later in 2022. Our Science Meeting was also held online, again being successful and well attended. It is hoped to hold both as face to face meetings in the following year. Both of these meetings will continue as a vehicle for bringing together a large number of like-minded people from a variety of backgrounds to discuss future conservation issues facing our native herpetofauna.

Back from the Brink and the Gems in the Dunes project ARC's *Gems in the Dunes* project was successfully completed during the year. We had hoped to continue the project on and an application for further funding was submitted but was not successful.

Rare reptiles Throughout the year we continued our species recovery work for rare reptiles, including our long-running sand lizard reintroduction programme and engaging with landowners over management of rare reptile habitat. We maintained our programme of 'Rapid Site Assessments' to evaluate the condition of rare reptile habitats.

Rare amphibians We coordinated work on the rare amphibian species through managing working groups with ARC staff and people from outside the organisation. ARC maintained the programme of regional recorders meetings that are essential for achieving effective national monitoring of natterjack toads. We continued to make improvements to the online recording system used for monitoring and improved the underlying maps. We continued to provide site management advice directly to landowners, visiting many sites across the species' range and offered training courses to volunteers regarding monitoring for natterjack toads. We trailed the use of natterjack data for SSSI site condition with Natural England, and undertook an assessment of the impact of sea level rise on natterjacks with funding from Natural England. ARC initiated translocations of natterjack toads to our Blackmoor site during the year.

ARC continued to work in partnership with the Norfolk Wildlife Trust, Forestry England and other partners on the recovery of the pool frog. We undertook a significant project funded through the Green Recovery Challenge Fund which involved head starting, visiting potential sites, coordinating survey, coordinating training and producing videos and external communications. A draft Favourable Conservation Strategy was produced for this species. This work involved the recruitment of a Project Manager and two short-term contract support staff. We continued to undertake habitat management at the first reintroduction site which is leased to ARC.

Great Crested Newt ARC organised the half-yearly great crested newt Working Group meetings. We held a workshop to look at the impacts of tree planting policies on these species. We contributed to the development of new ways of licensing development impacts on great crested newts by liaising with Natural England on national and local projects and by engaging with the district licensing scheme (run by NatureSpace with Newt Conservation Partnership, Freshwater Habitats Trust, DICE and others). We remain part of the Natural England's Great Crested Newt Expert Licensing Panel.

Scottish Projects ARC continued a project in Scotland working on the conservation of and education about reptiles in Scotland, and in particular adders. We became increasingly active in engaging with Scottish Environment Link, including recruiting new MSP Champions for species and habitats. We held training courses to help recruitment to the ARC's monitoring programme and trialled new approaches (eDNA 'metabarcoding') to trial pond survey. We held many walks and talks, worked with youth groups and developed education materials for schools and for the future 'Adopt a pond' and 'Champhibians' campaigns.

ARC was involved in the development of a large scale conservation project, Species on the Edge, in Scotland with the Rethink Nature Partnership and NatureScot. The bid

was successfully submitted to NHLF in February 2022; ARC will be focusing on a landscape-scale project on the north Solway Coast.

Welsh Projects ARC has continued to be involved in developing the Natur am Byth! Project bid to NHLF, via partnership between Rethink Nature, other NGO partners and Natural Resources Wales, that follow similar principles to Back from the Brink and Species on the Edge to help species recovery at landscape scale. A small project was established through the Green Recovery Fund, and subsequently Land fill, to fund setting up monitoring sites across Wales to help establish the National Amphibian Survey.

Overseas ARC remains a member of the UK Overseas Territories Forum and engaged with the group in connection with work in the Caribbean territories and European Crown Dependencies.

c. Awareness and Education

ARC has actively developed a programme to encourage wider inclusion. We have worked across the organisation and engaged with a range of partners to evaluate our current position and to develop our policies, training and approaches. We achieved the Investors in Diversity small charities award through working with the National Centre for Diversity.

ARC resumed element of face to face training programme and continued with online delivery throughout the year for both volunteers and professionals, including providing training for partner organisations such as the National Trust. We continued to develop and deliver our partnership training programme with Field Studies Council.

The Trust continued with a programme of walks and talks around our reserves in Dorset, Surrey, Hampshire and Cumbria and we continued to attend a number of events both locally and nationally.

ARC continued to deal with a large number of enquiries on a wide range of issues. We further developed the FAQ section of our website with the aim of updating the advice currently available to the public and making it more informative.

ARC remained busy with its media work throughout the year and our following continues to grow. We increased the amount of news and information going out on social media and this saw an uptake in followers, with over 17,000 followers on Facebook (up 3k) and YouTube (490 plus subscribers and 60,100 views) and over 17,600 followers on Twitter, (an increase of 1.1k). We continued to grow our followers on Instagram (3,000 plus followers, and increase of 600) and Linked In (now 12,400 followers – an increase of 2.9k) and have focused on promoting the work of the Trust throughout lockdown.

We launched our new membership scheme in November, and produced two editions of *Hop Gossip* during the year, and developed a new members' area for members.

Visitors to the website continue to sign up to receive ARC bi-monthly e-newsletter; the readership increased during the year by 800 and is now sent to over 2,200 supporters. Data taken from Google Analytics shows that between 1 April 2021 and 31 March 2022, the ARC website was visited by 242,776 (down 23% on previous year) and received 518,603 page views (down 22% from the previous year). The most popular website pages continue to be the species information pages and FAQs.

We have supported the joint social media communications being undertaken by partners such as Back from the Brink, Natural England, Rethink Nature and Wildlife & Countryside Link. During Autumn 2021 we carried out our annual joint social media campaign in partnership with The British Hedgehog Preservation Society. This

campaign aims to raise awareness of small animals in bonfires. We also carried out social media campaigns for Volunteer week, World Frog Day, Amphibian Awareness Week, Reptile Awareness Day, World Lizard Day, World Snake Day and Heath Week.

d. Research and Monitoring

We made significant progress in our monitoring and surveillance programme on a number of different fronts. We undertook further preparatory work to launch the National Amphibian Reptile Surveys, including training, managing volunteer data and promoting survey protocols, and engaged with partner organisations. We launched the ARC survey hub in November, further developing its content and making data more accessible.

We continued involvement in the three current PhD studies, including (i) investigating UK toad declines in partnership with the Universities of Wolverhampton and Salford; (ii) studying impacts of invasive alpine newts with the University of Plymouth and ZSL and (iii) analyses of monitoring data and its application to describing status with the University of Kent and the Centre for Ecology and Hydrology, and developed two further projects for 2022.

With Natural England, we published the National Red lists for Britain's amphibians and reptiles, in August.

The annual ARC and British Herpetological Society Scientific Meeting was held on 4th December 2021, undertaken online. The event was well attended, and provided a good variety of talks.

e. Policy and Legislation

A considerable amount of advocacy was generated around proposed policy and legislative changes and notably in England. Key areas of work revolved around the Land Use Planning systems, agriculture, water and biodiversity policy – the latter notably through changes introduced by the Environment Act 2021, Nature Recovery Networks, Local Nature Recovery Strategies and tree planting plans related to climate change mitigation. We have engaged with proposals to amend protection to reptiles and amphibians (including input to the 7th Quinquennial Review) and develop statutory biodiversity targets both within the English legislation and for the UK as a whole through NGO partnerships. ARC remained actively involved in the development of new legislation and policy across the UK, through engagement with the 'Link' partnerships in England, Scotland and Wales, through working directly with Government and the nature conservation agencies and through working on practical implementation projects, such as our continuing active involvement with the implementation of 'District Level Licensing' for great crested newts including representation on Natural England's Great Crested Newt Licensing Expert Panel.

f. Developing ARC

We continue to invest in ARC's IT infrastructure, including further development of our new CRM system, refining the system following day to day use and issues that arose from this. ARC continues to grow and so we need to ensure that the systems in place are adequate to cope with future requirements. ARC has continued to ensure compliance with GDPR, through our IT Officer.

We started the process of developing ARC's new strategy during the year, with a view to publishing this in 2022.

Governance of the Trust is undertaken by the Board of Trustees, who met remotely three times during the year at formal Trustees Meetings and via a separate sub-group to oversee financial administration of the Trust.

The Staff Handbook was updated to ensure compliance with current employment regulations and Contracts of Employment were reviewed over the year and amended to reflect changes in employment legislation.

We retained the services of a contract fundraiser working part time for ARC during the year. This post continued to contribute to the development of a broad fundraising strategy, integrating with the various work streams across the organisation. The Trust benefited from the legacies programme throughout 2021-22 and the fundraiser continued to directly pursue fundraising bids for both projects and core funds.

ARC Ecological Services Limited, our consultancy arm, continued to run a small number of contracts over the year. The consultancy continues to offer one of the best options for bringing unrestricted funds into ARC. The Board of Directors of ARC ESL continues to provide feedback to ARC Trustees at the ARC Trustee Meetings.

g. Effective working

The Trust continued its programme of Senior Staff Management Team Meetings, Health & Safety Meetings, Trustees' Meetings, Staff Meetings and budgetary meetings with accountants. Regular financial updates were given at the Finance and Ops sub-committee meetings and the subsequent Trustees' meetings throughout the year.

The system of staff appraisals was maintained and individual training needs identified and addressed. We continued with outsourcing of the Trust's payroll but and have continued with our in-house bookkeeping, which is cost and time effective. We continued to use external Human Resource advice and expertise with regard to staffing, policy and procedural issues. Outsourcing these areas of work offers the most efficient and cost effective way of dealing with these issues. We continue working with our pension providers and payroll department to ensure that auto-enrolment is up to date and that we are compliant in all aspects.

6. Future priorities and development of the Trust

The ARC Business Plan and Work Plan for 2021/22 were updated to start planning ARC's future priorities.

During the year 2022/2023 ARC will:

Own nature reserves

- Continue to maintain and manage our network of nature reserves looking to ensure effective and sustainable management.
- Engage with discussion on new funding mechanisms ensuring that we have a clear understanding of these schemes and that we seek funding where appropriate for our nature reserves.
- Continue to develop and review CMSi for its suitability as a management planning tool.
- Develop a work planning system to enable more efficient planning, recording and reporting on site activity.
- Review our suite of nature reserves against our internal strategy review.

Species programmes

- Maintain leading role and delivery of recovery programmes for the rare species of amphibian and reptile including the pool frog, natterjack, sand lizard and smooth snake.

- Explore partnership arrangements with the statutory nature conservation agencies for new contracts and where possible look for opportunities to develop funded projects with them.
- Further develop the species action plans and produce reintroduction and monitoring plans for the rare herpetofauna.
- Develop and implement monitoring and surveillance programmes and management of national recording schemes. Develop ARC's species data management and access arrangements to ARC's Living ARChive database, further developing and rolling out the use of ARC Survey Hub which is built on the ESRI ArcGIS Online system.
- Input to policy, including the 25-year plan for the environment, Nature Recovery Network, Local Nature Recovery Strategies and developing and applying the concept of Favourable Conservation Status, providing example FCS statements and taking forward pilot projects to demonstrate the application of the concept.
- Continue with the delivery of externally funded projects, notably *Snakes in the Heather*, *Connecting the Dragons*, and *Pool Frog Green Recovery Challenge project*.
- Maintain engagement on district licensing projects.
- Engage with and further develop the European herpetological network RACE and explore project funding opportunities, including for a project defining Important Herpetofauna Areas in Europe.
- Maintain an overview of herpetofauna conservation in the UK Overseas Territories and look for opportunities for ARC's involvement here especially through developing collaborative partnerships with organisations in both the UK and the Overseas Territories.

Communications and outreach

- Publish externally facing Strategy Review document
- Understand the role of engagement in developing ARC's business; establish actions and policies, and create products, that encourage greater participation and reduce barriers to inclusion
- Launch and further develop ARC's new membership scheme to widen ARC's reach.
- Increase digital content with partners and projects to deliver project funding and partner requirements.
- Plan and deliver the Herpetofauna Workers Meeting in 2023:
- Rebrand ARC's membership newsletter and the ARC e-Newsletter and undertake a review of ARC's publications.
- Development ARC's enquiries service, including recruitment of staff to support this. Update FAQ's and the information available on the website.
- Develop and implement EDI policy and accreditation for the Trust in partnership with Rethink Nature.

Governance, Administration, finance and organisational development

- Maintain our programme of Trustees Meetings and meetings of sub-groups of Trustees, including the Finance & Operations sub-group, and ensure compliance with reporting requirements.
- Undertake an annual review the Trusts' policies and Risk Register
- Aim to complete the transfer of assets from HCT with regard to its nature reserves, ensuring that as leases come up for renewal they are renewed in the name of Amphibian and Reptile Conservation and to work towards transferring those in the name of individual Trustees to the organisation.
- Develop the organisational strategy to 2030; initiate review of organisational structure and prepare five year plan for 2023/24 to 2027/28.
- Finalise and deliver the Work Plan 2022/23.

- Continue to tightly monitor the budget system, via the management accounts, and to review the structure to reflect the workstream format.
- Continue to invest in fundraising and developing and implementing the fundraising strategy.
- Maintain our programme of reviewing and revising the staff handbook, and contracts of employment to ensure compliance with current employment law. Undertake a full review of staff Job Descriptions
- Develop our financial management and planning systems to align effectively with ARC's strategy and annual work plans.
- Continue to develop strategic relationships to support the Trust, notably with the NGO sector, and particularly including Rethink Nature (i.e. other species based NGOs), Freshwater Habitats Trust and with local amphibians and reptile groups.
- Continue to review and implement changes following the review of our IT systems in order to make the organisation more resilient for the future.
- Further develop our new Customer Relationship Management (CRM) system to include financial aspects such as membership, merchandise sales etc.
- Ensure compliance with GDPR and that the necessary processes are in place to enable compliance.
- Ensure effective management of the Trust with a programme of Senior Staff Management Team meetings.
- Maintain programme of health and safety management.
- Ensure programme of staff reporting to Trustees and Staff appraisals.
- Further develop and promote the commercial consultancy arm (ARCESL) and build on the achievable income with a view to providing financial support for the charity.

Regional programmes

- Define role and scope for sustained engagement with Regions and UK Countries
- Continue the South Wales '*Connecting the Dragons*' project delivery phase.
- Implement the submission for the delivery phase of the '*Species on the Edge*' project in Scotland.
- Continue with the Scottish project, funded by RS MacDonald and other funders, which began in September 2021. To continue to look for funding opportunities to develop the project.
- Continue to engage with '*Natur am Byth*' project in Wales with a view to applying for funding for Phase 2 (Delivery).

Science

- Take forward existing and new PhD projects and engage with academic institutions.
- Further develop the Trust's Science Strategy.
- Run the annual ARC/BHS Science Meeting in 2022.
- Publish ARC work in scientific journals.

Training

- Develop ARC's training plan:
- Undertake Commercial training, and in particular with Field Studies Council.
- Develop the volunteer training programme to compliment ARC's initiatives on monitoring.

7. Patrons, Trustees and Staff

Patrons

The Earl of Malmesbury
Chris Packham
Iolo Williams
Lucy Cooke

Trustees (Directors)

Mr Jonathan Webster (Chairman)
Mr Howard Inns (Vice- Chairman)
Professor Trevor Beebee BSc, PhD
Dr Roger Mitchell BSc, MSc, PhD, CBIol, FRSB (Treasurer)
Mrs Jan Clemons BSc, MRSB
Professor Richard Griffiths BSc, PhD, FRSB
Mrs Pip Perry MBE
Mr Jeremy Bruce MSc, BA
Dr Robert Jehle BSc, PhD

The Trustees are appointed by approval of the full Board of Trustees.

Staff

Dr Tony Gent PhD, CBIol, MRSB	Chief Executive Officer
Mr Jim Foster BSc, MSc, MCIEEM	Conservation Director
Mr Gary Powell	Senior Reserves Manager
Mrs Helen Wraight	Administration and Finance Manager
Miss Angela Reynolds BSc	Administrative Support Officer
Mrs Martine Watkins	Asst Administration & Finance Officer
Ms Anju Sarpal BA., MICPR Chart.	Communications & Outreach Manager
Mrs Kim Boughey BSc, MRes	Friendship & E-Communications Officer
Dr John Wilkinson BSc, PhD	Science Programme Manager
Dr Rob Ward BSc, MSc, PhD	Data and GIS Officer
Dr Karen Haysom BSc, PhD	Species Programmes Manager
Mr Ben Limburn BSc	Snakes in the Heather Citizen Science and Operations Officer
Mr Owain Masters	Snakes in the Heather Public Engagement and Education Officer
Mr Nicholas Moulton	Reptile Conservation Officer
Miss Yvette Martin BSc, MSc	Amphibian Conservation Officer
Mrs Dorothy Driver BSc	Great Crested Newt Officer/ Species Coordinator
Mrs Fiona Sunners	Gems in the Dunes Project Manager
Mr Andrew Hampson BSc	Gems in the Dunes Project Officer
Mr Mark Barber BSc, MScRes	Connecting the Dragons Project Officer
Mr Peter Hill	Connecting the Dragons Project Officer
Mr George Mee	Monitoring Dragons Project Officer
Mr Joe Franklin	Monitoring Dragons Project Officer
Miss Janet Ullmann	Scotland Amphibian & Reptile Education Officer
Mrs Rachael Cooper-Bohannon	Scotland Amphibian & Reptile Project Officer
Ms Amanda Cartwright	North Wales Officer
Mr Richard Johnson	Dorset Field Officer
Mr Richard Sharp	Dorset Field Officer and Health & Safety Officer
Mr Chris Dresh	Senior Dorset Field Officer

Mr James Anderson-Barr
Mr Will Emmett-Mair
Mr Stuart Handyside
Mr Philip O'Keefe
Mr Daniel Parker
Mr Rob Free
Mr John Gaughan
Miss Bryony Davison
Mr Jack Harper
Miss Fiona Haynes
Mr Thaddeus Coward
Mr Andrew Buxton Ph.D, CIEEM
Miss Rachael Maddison
Mr Johnny Novy PGC
Mr Paul Kirkland

Dorset Field Officer
Dorset Field Officer
Seasonal Dorset Field Officer
Seasonal Dorset Field Officer
Seasonal Dorset Field Officer
Weald Reserves Manager
Wealden Field Officer
Wealden Field Officer
Wealden Field Officer
Wealden Field Officer
Seasonal Wealden Field Officer
SMNCP Project Officer
SMNCP South East Project Officer
IT Project Officer
Coastal Treasures Project Development Officer

Mr Paul Edgar
Mr John Baker
Mr Ben King
Miss Emily Jordan

Senior Ecologist - Projects
Pool Frog Recovery Project Manager
Pool Frog Recovery Project Officer
Pool Frog Recovery Project Assistant

Signed:

Chief Executive Officer
December 2022

Company No. 06932972 (England and Wales)

Charity No. 1130188 (England and Wales), SCO44097 (Scotland)

AMPHIBIAN AND REPTILE CONSERVATION TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ACCOUNTS YEAR ENDED 31 MARCH 2022

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AMPHIBIAN AND REPTILE CONSERVATION TRUST**LIST OF TRUSTEES (DIRECTORS)****31 MARCH 2022****Trustees (Directors)**

Professor Trevor Beebee BSc, PhD

Mr Jeremy Bruce MSc, BA

Mrs Janice Clemons BSc, MRSB

Professor Richard Griffiths BSc, PhD, FRSB

Mr Howard Inns (vice chairman)

Dr Robert Jehle BSc, PhD

Dr Roger Mitchell BSc, MSc, PhD, CBiol, FRSB (Treasurer)

Mrs Phillipa Perry M.B.E.

Mr Jonathan Webster (chairman)

Company Secretary

Dr Antony Hugh Gent BSc, PhD, CBiol, MRSB

Key Staff

Dr Antony Hugh Gent PhD, CBiol, MRSB (CEO)

Helen Wraight (Administration and Finance Manager)

Jim Foster, BSc, MSc, MCIEEM (Conservation Director)

AMPHIBIAN AND REPTILE CONSERVATION TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration Number:	1130188 (England and Wales), SCO44097 (Scotland)
Company Registration Number:	06932972 (England and Wales)
Registered Address:	744-748 Christchurch Road Bournemouth Dorset BH7 6BZ
Bank:	Lloyds Bank Plc 582-584 Christchurch Road Bournemouth Dorset BH1 4BH
Investment Managers:	Investec 2 Gresham Street London EC2V 7QP Schroder & Co Ltd 31 Gresham Street London EC2V 7QA
Auditors:	PKF Francis Clark Statutory Auditors Towngate House 2-8 Parkstone Road Poole BH15 2PW

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

YEAR ENDED 31 MARCH 2022

The Trustees present their Report and the audited Consolidated Financial Statements, for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the charity and of the group.

Review of Activities

The Trustees have produced a separate Annual Report for 2020/10 reviewing the Trust Activities for the Herpetological Conservation Trust and the Amphibian and Reptile Conservation Trust which incorporates the necessary narrative information required by the Statement of Recommended Practice.

On 1 April 2011 a transfer agreement between the Herpetological Conservation Trust and Amphibian and Reptile Conservation Trust became effective. This is intended to rationalise the way in which the two charities work by transferring all the assets and liabilities relating to the operational work of the Herpetological Conservation Trust to Amphibian and Reptile Conservation Trust. The agreement states that all assets and liabilities excluding the Permanent Endowment Fund be transferred from Herpetological Conservation Trust to Amphibian and Reptile Conservation Trust.

Trustees

The full list of Trustees is shown on page 1.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity’s activities, in accordance with the Charity Commission’s guidance on Public Benefit.

The annual report sets out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through the conservation elements of biodiversity for people now and in the future, offering general and specialist advice free to members of the public, landowners and land managers and managing a suite of nature reserves. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission guidance on Public Benefit.

Reserves Policy

The Trustees aim to maintain a ‘reserve’ fund as an element of the unrestricted funds for discretionary use and as a cushion in the event of financial short-fall on a year to year basis. While accepting that this may not be possible in some years, the Trustees aim to see this amount grow year by year. At the year end unrestricted group reserves were £1,420,031 (2021 £1,257,718).

Risk Management

- 1 The Trust undertakes Risk Assessments of the following areas:
 - Financial management
 - Financial liability
 - Health & safety
 - Nature reserves, other land and buildings
- 2 The Trust ensures adequate insurance at all times to guard against reasonably expected risks.
- 3 The Trust identifies the appropriate levels for its financial reserves via a separate policy.
- 4 The Trust maintains an up to date Health & Safety policy addressing the health, safety and welfare of our staff and people affected by its activities.

AMPHIBIAN AND REPTILE CONSERVATION TRUST**ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)****YEAR ENDED 31 MARCH 2022****Statement of Trustees' Responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year, under company law the trustees must not approve the financial statements unless they are satisfied they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware:

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

Auditors

A resolution to re-appoint PKF Francis Clark for the ensuing year will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

Small Company Provisions

The report of the trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This Report was approved by the Trustees on 25 January 2023 and signed on their behalf by

Jonathan Webster (Chairman)
Director

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Amphibian and Reptile Conservation Trust for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Balance Sheet, Consolidated Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities SORP (FRS 102)”.

In our opinion the financial statements:

- give a true and fair view of the state of the group's affairs as at 31 March 2022 and of its results 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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 Charity’s ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 charitable company trustees are responsible for the other information. The other information comprises the information included in the annual report of the trustees (directors), 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.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the financial statements.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 4, the charitable company trustees 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 charitable company trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the charitable company trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the charitable company trustees either intend to liquidate the 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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and breaches of The General Data Protection Regulation ("GDPR"). We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management and trustees how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Discussed with management whether any reportable health and safety incidents occurred under the requirements of RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) during the year.
- Review of the GDPR policy and enquiries to management as to the occurrence of any reportable breaches.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.
- Audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Reviewed estimates and judgements made in the accounts for any indication of bias.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

Use of our report

This report is made solely to the charitable company trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006 and in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our work has been undertaken so that we might state to the charitable company trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Anne-Marie Gates FCCA FCA (Senior Statutory Auditor)
For and on behalf of
PKF Francis Clark, Statutory Auditor,
Towngate House
2 – 8 Parkstone Road,
Poole,
BH15 2PW

Date: 27 January 2023

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

	Note	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	2	-	470,447	470,447	383,098
Other trading activities	3	-	1,171	1,171	559
Investments	4	234,338	1,550	235,888	221,535
Charitable activities	5	1,376,992	68,085	1,445,077	1,591,205
Other	6	-	37,212	37,212	33,753
		<u>1,611,320</u>	<u>578,645</u>	<u>2,189,795</u>	<u>2,226,228</u>
Expenditure on:					
Raising funds	7	26,485	-	26,485	24,795
Charitable activities	8	1,274,160	650,490	1,924,650	1,786,518
		<u>1,300,645</u>	<u>650,490</u>	<u>1,951,135</u>	<u>1,811,313</u>
Net gains/losses on investments					
Realised		(6,826)		(6,826)	4,751
Unrealised		301,132		301,132	491,052
		<u>604,991</u>	<u>(72,025)</u>	<u>532,966</u>	<u>910,718</u>
Net income/expenditure		604,991	(72,025)	532,966	910,718

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

	Note	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total 2022 £	Total 2021 £
Net incoming resources before transfers (from page 9)		604,991	(72,025)	532,966	910,718
Gross transfers between funds		(234,338)	234,338	-	-
Net movement in funds		<u>370,663</u>	<u>162,313</u>	<u>532,966</u>	<u>910,718</u>
Reconciliation of funds					
Funds brought forward		5,581,291	1,257,817	6,839,009	5,928,291
Funds carried forward	22	<u>5,951,944</u>	<u>1,420,031</u>	<u>7,371,975</u>	<u>6,839,009</u>

All income and expenditure derive from continuing activities.

The notes on pages 14 to 29 form part of these financial statements.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	16		1,395,507		1,228,568
Investments	17		4,334,256		4,066,435
			<u>5,729,763</u>		<u>5,295,003</u>
CURRENT ASSETS					
Debtors	18	836,450		818,082	
Cash at bank and in hand		1,070,640		941,023	
		<u>1,907,090</u>		<u>1,759,105</u>	
LIABILITIES FALLING DUE WITHIN ONE YEAR					
Creditors	19	264,878		215,099	
			<u>1,642,112</u>		<u>1,544,006</u>
NET CURRENT ASSETS					
			<u>7,371,975</u>		<u>6,839,009</u>
NET ASSETS					
FUNDS					
Unrestricted	22	1,420,031		1,257,718	
Restricted		5,951,944		5,581,291	
		<u>7,371,975</u>		<u>6,839,009</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies' regime.

Approved by the Board of Trustees on 25 January 2023 and signed on its behalf by

Jonathan Webster (Chairman)
Director

The notes on pages 14 to 29 form part of these financial statements.

Company Number: 06932972 (England and Wales)

AMPHIBIAN AND REPTILE CONSERVATION TRUST

BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	16		1,395,507		1,228,568
Investments	17		4,334,356		4,066,535
			<u>5,729,863</u>		<u>5,295,103</u>
CURRENT ASSETS					
Debtors	18	867,047		841,957	
Cash at bank and in hand		1,024,887		921,528	
		<u>1,891,934</u>		<u>1,763,485</u>	
LIABILITIES FALLING DUE WITHIN ONE YEAR					
Creditors	19	259,663		210,787	
			<u>1,632,271</u>		<u>1,552,698</u>
NET CURRENT ASSETS					
			<u>7,362,134</u>		<u>6,847,801</u>
NET ASSETS					
FUNDS					
Unrestricted	22	1,410,190		1,266,510	
Restricted		5,951,944		5,581,291	
		<u>7,362,134</u>		<u>6,847,801</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies' regime.

Approved by the Board of Trustees on 25 January 2023 and signed on its behalf by

Jonathan Webster (Chairman)
Director

The notes on pages 14 to 29 form part of these financial statements.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash flow from operating activities			
Net income/(expense)		532,966	910,718
Depreciation	16	27,181	28,144
Investment Income	4	(235,888)	(221,535)
(Gains)/Losses on investments	11	(294,306)	(495,803)
(Increase)/decrease in debtors		(18,368)	303,728
(Decrease)/increase in creditors		49,779	(127,709)
Cash flow from operating activities		61,364	397,543
Cash flow from investing activities			
Payments to acquire tangible fixed assets	16	(194,120)	-
Payments to acquire investments	17	(49,069)	(115,201)
Receipts from sales of investments		102,220	149,042
Investment income	4	235,888	221,535
Net cash flow from investing activities		94,919	255,376
Net increase/(decrease) in cash and cash equivalents		156,283	652,919
Cash and cash equivalents at 1 April 2021		1,022,131	369,212
Cash and cash equivalents at 31 March 2022		1,178,414	1,022,131
Cash and cash equivalents consist of:			
Cash at bank and in hand		1,070,640	941,023
Cash held by investment managers		107,774	81,108
Cash and cash equivalents at 31 March 2022		1,178,414	1,022,131

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1. Summary of significant accounting policies**a. General information and basis of preparation**

Amphibian and Reptile Conservation Trust is a charitable company registered in the United Kingdom. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are as detailed on page 3 and 4.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

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

b. Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2022.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus/ (deficit) for the financial year of £514,333 (2021 surplus £901,355).

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

c. Funds

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside at the discretion of the Trustees for specific purposes. The purpose and use of the designated unrestricted funds are set out in the notes to the financial statements.

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

d. Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations and legacy income represent amounts receivable during the period and are recognised where entitlement has been established, there is certainty of receipt and the amount can be measured with sufficient reliability. Gift-Aid income is included gross of attributable tax recoverable.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants represent voluntary amounts attributable to the period covered by the Accounts and are recognised on an accruals basis. Grants received in respect of future periods are carried forward as deferred income in creditors.

Government grants receivable as compensation for expenses already incurred will be recognised in the income and expenditure in the same period in which the related expenditure is incurred.)

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as share. It includes dividends and interest. Income is recognised in the period in which it is earned and is included gross of attributable tax recoverable.

Other than significant donated income-in kind, no account is taken of the substantial contributions made by the many volunteers and volunteer organisations who provide various services and supplies free of charge.

e. Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

f. Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at head office.

The analysis of these costs is included in note 9.

g. Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Expenditure on land acquired for management, including costs of acquisition, is capitalised and is not depreciated. Donated land and buildings are included at their current value at the date of the gift. Land and buildings are not revalued.

Depreciation is provided on other fixed assets, at rates calculated to write off the costs, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold property	- 50 years straight line
Leasehold improvements	- 25 years straight line
Motor vehicles	- 4 years straight line
Computer and office equipment	- 4 years straight line

h. Investments

Investments held as fixed assets, are held under a discretionary management agreement, on behalf of the Fund's Trustees, and are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/ (losses) on investments' in the SOFA. Fair value is determined on the basis of the market value of the investments and uninvested cash comprising the portfolio (excluding accrued interest) at the accounting date.

Market value for equities and fixed-interest securities is the last traded price or the closing mid-market quoted price. For unit trusts, the mid-market price prevailing on the balance sheet date is used. Accrued interest is excluded from the valuation of fixed interest stocks but is included in debtors as accrued income.

Investments in subsidiaries are measured at cost less impairment.

i. Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

j. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

k. Operating leases

Rentals payable under operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SOFA on a straight line basis over the term of the lease.

l. Pensions

The charity contributes to an auto-enrolment Legal & General scheme for all employees. Contributions payable to these plans are charged against income in the period in which they fall due

m. Tax

The charitable company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

n. Going concern

The financial statements have been prepared on a going concern basis. In the opinion of the board, the charity has sufficient working capital to continue to meet its financial obligations and pay its liabilities as they fall due for the foreseeable future. The board have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

o. Public Benefit Entity Concessionary Loans

Concessionary loans to/from other public benefit entities are initially recognised at the amount paid or received. Loans are subsequently adjusted to take account of interest payable or receivable, and any indicators of impairment losses.

2. Income from donations and legacies

	Restricted	Unrestricted		
	Funds	Funds	2022	2021
	£	£	£	£
Donations	-	15,148	15,148	25,004
Donations from HCT	-	374,484	374,484	338,629
Friends income	-	20,815	20,815	16,069
Government grants	-	-	-	3,396
Legacy income	-	60,000	60,000	
	<hr/>	<hr/>	<hr/>	<hr/>
	-	470,447	470,447	383,098
	<hr/>	<hr/>	<hr/>	<hr/>

All income in the prior year was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

3. Income from other trading activities

	Restricted Funds £	Unrestricted Funds £	2022 £	2021 £
Merchandising sales		1,171	1,171	559
		<u>1,171</u>	<u>1,171</u>	<u>559</u>

All income in the prior year was attributable to unrestricted funds.

4. Income from investments

	Restricted Funds £	Unrestricted Funds £	2022 £	2021 £
Bank interest	-	115	115	112
Investment income	234,338	-	234,338	220,897
ARC ES Loan interest	-	1,435	1,435	526
	<u>234,338</u>	<u>1,550</u>	<u>235,888</u>	<u>221,535</u>

£220,897 of income in the prior year was attributable to restricted funds and £638 was attributable to unrestricted funds.

5. Income from charitable activities

	Restricted Funds £	Unrestricted Funds £	2022 £	2021 £
Weald	206,637	60,508	267,145	312,515
Dorset	428,558	-	428,558	515,769
Other area sites	104,145	-	104,145	72,597
Species co-ordination	389,814	-	389,814	428,035
Rare Reptiles	83,729	-	83,729	30,287
Rare Amphibians	162,709	123,117	285,826	122,760
Wider Public Involvement, Appreciation and Understanding Science and Research	-	-	-	9,714
Development of ARC	1,400	-	1,400	6,255
ARC Ecological Services	-	(156,888)	(156,888)	55,427
	<u>1,376,992</u>	<u>68,085</u>	<u>1,445,077</u>	<u>1,591,205</u>

£1,497,932 of income in the prior year was attributable to restricted funds and £93,273 was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

6. Other income

	Restricted Funds £	Unrestricted Funds £	2022 £	2021 £
Miscellaneous income	-	288	288	388
Miscellaneous Contracts	-	36,924	36,924	33,365
Sponsorship				-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	37,212	37,212	33,753
	<hr/>	<hr/>	<hr/>	<hr/>

All income in the prior year was attributable to unrestricted funds.

7. Investment management costs

	2022 £	2022 £
Investment manager fees	26,485	24,795
	<hr/>	<hr/>

All of the above costs were attributable to restricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

8. Analysis of expenditure on charitable activities

	2022	2021
	£	£
Costs of activities in furtherance of the Charity's objects		
Expenditure by area		
Weald sites	206,637	209,557
Dorset sites	402,196	543,746
Other areas	73,698	84,427
Species co-ordination	463,706	394,862
Rare Reptiles	220,638	68,700
Rare Amphibians	223,475	88,933
European and overseas projects	9,615	20,191
Science and Research	46,425	89,487
Policy and legislation	33,767	35,493
Development of ARC	-	78,434
Comms, Outreach and Wider Public Involvement	153,955	123,721
Administration, Compliance, Systems and Finance	67,824	24,406
Subsidiary costs	22,715	28,119
	1,924,650	1,786,518

The analysis of expenditure for 2022 is as follows:

	Activities undertaken directly	Support costs	Total
	£	£	£
Weald sites	98,767	107,870	206,637
Dorset sites	205,196	197,000	402,196
Other areas	43,165	32,533	73,698
Species co-ordination	251,275	212,431	463,706
Rare Reptiles	121,260	99,378	220,638
Rare Amphibians	120,644	102,831	223,475
European and overseas projects	967	8,648	9,615
Science and Research	9,646	36,779	46,425
Policy and legislation	-	33,767	33,767
Development of ARC	-	-	-
Comms, Outreach and Wider Public Involvement	27,910	126,045	153,955
Administration, Compliance, Systems and Finance	24,450	43,374	67,824
Subsidiary costs	22,715	-	22,715
	923,994	1,000,656	1,924,650

£1,552,500 of expenditure in the prior year was attributable to restricted funds and £234,018 was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

9. Allocation of support costs

	Salaries and related costs £	Office overheads £	Vehicle costs £	Insurances £	Governance costs £	Internal reallocation £	Total £
Weald sites	93,300	10,951	2,201	1,418	-	-	107,870
Dorset sites	170,391	20,000	4,020	2,589	-	-	197,000
Other sites	28,139	3,303	664	427	-	-	32,533
Species co-ordination	183,737	21,567	4,335	2,792	-	-	212,431
Rare reptiles	85,955	10,089	2,028	1,306	-	-	99,378
Rare amphibians	88,941	10,440	2,099	1,351	-	-	102,831
Europe and overseas	7,480	878	176	114	-	-	8,648
Science and Research	31,811	3,734	751	483	-	-	36,779
Policy and legislation	29,206	3,428	689	444	-	-	33,767
Development of ARC	134,406	15,777	3,171	2,042	-	(155,396)	-
Comms, Outreach and Wider Public Involvement	109,019	12,797	2,572	1,657	-	-	126,045
Admin	153,156	17,977	3,614	2,327	47,936	(181,636)	43,374
Total	1,115,541	130,941	26,320	16,950	47,936	(337,032)	1,000,656

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

10. Governance costs

	2022	2021
	£	£
Committee and meeting expenses		-
Auditors' remuneration	14,200	15,725
Auditors' remuneration – non audit work	11,153	12,344
Legal and professional fees	24,392	19,978
	<u>49,475</u>	<u>48,047</u>

11. Net income for the year

	2022	2021
	£	£
Net income is stated after charging:-		
Staff costs (Note 14)	1,115,542	1,033,431
Auditors' remuneration - audit	14,200	15,725
- other	11,153	12,344
Depreciation	27,181	28,144
Operating lease rentals	3,162	3,324
(Profit)/loss on fair value movement of investments	(294,306)	(495,803)
	<u>1,115,542</u>	<u>1,033,431</u>

12. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £14,200 (2021: £15,725) and other services of £11,153 (2021: £12,344).

13. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2021: £Nil).

The total amount of employee remuneration received by key management personnel is £135,084 (2021: £136,430). The trust considers its key management personnel comprise Helen Wraight, Dr Antony Gent and James Foster.

Trustees' expenses reimbursed for travelling and meeting costs during the year amounted to £Nil (2021: £nil). No (2021: nil) Trustees were in receipt of reimbursed expenses.

14. Staff costs and employee benefits

	2022	2021
	£	£
Wages and salaries	957,115	883,169
Social security costs	84,918	78,144
Other pension costs	73,509	72,118
	<u>1,115,542</u>	<u>1,033,431</u>

The average number of employees (excluding contract labour) during the year was 39 (2021: 37). No employee is paid over £60,000.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

15. Pension Scheme

Defined contribution pension scheme

The charitable company operates a defined contribution pension scheme. The pension cost for the year amounted to £ (2021: £72,118). At the year end £ was due in respect of pension contributions (2021: £7,568).

16. Tangible fixed assets

Group and charity

	Land and Buildings £	Computer & Office Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2021	1,236,773	78,188	75,906	1,390,867
Additions	194,120	-	-	194,120
Disposals	-	-	-	
At 31 March 2022	<u>1,430,893</u>	<u>78,188</u>	<u>75,906</u>	<u>1,584,987</u>
Depreciation				
At 1 April 2021	28,908	57,485	75,906	162,299
Charge for year	16,519	10,662	-	27,181
Disposals	-	-	-	
At 31 March 2022	<u>45,427</u>	<u>68,147</u>	<u>75,906</u>	<u>189,480</u>
31 March 2022	<u>1,385,466</u>	<u>10,041</u>	-	<u>1,395,507</u>
31 March 2021	<u>1,207,865</u>	<u>20,703</u>	-	<u>1,228,568</u>

Note: Included in land and Buildings is Land and Property at Noon Hill, Verwood which was left to The HCT in a will during 1998. The value placed at the time of the gift was set by the Trustees at £150,000. The freehold Property was sold during 2013/2014 for £290,000, and the SSSI land has been retained with a value of £Nil.

Included in land and buildings is a leasehold property which was purchased in 2018/2019, and refurbished in 2019/2020. The lease term is 999 years and runs until 7 March 3018.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

17. Fixed asset investments

Group

	Listed investments £	Total £
Cost/valuation		
At 1 April 2021	4,066,435	4,066,435
Additions	49,069	49,069
Disposals	(82,480)	(82,480)
Revaluation	301,132	301,132
At 31 March 2022	<u>4,334,256</u>	<u>4,334,256</u>
Impairment		
At 1 April 2020 and 31 March 2021	-	-
Carrying amount		
31 March 2022	<u>4,334,256</u>	<u>4,334,256</u>
31 March 2021	<u>4,066,435</u>	<u>4,066,435</u>
	2022	2021
	£	£
UK Quoted Securities:		
Fixed interest	479,786	554,950
Equities	1,137,182	1,061,680
Overseas fixed interest		
Overseas equities	1,435,279	1,319,811
Other investments	1,174,235	1,048,886
Market value of investments at 31 March 2022	<u>4,226,482</u>	3,985,327
Cash held by Investment Managers	107,774	81,108
	<u>4,334,256</u>	<u>4,066,435</u>

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

17. Fixed asset investments (cont)

Charity

	Listed investments £	Other investments £	Total £
Cost/valuation			
At 1 April 2021	4,066,435	100	4,066,535
Additions	49,069	-	49,069
Disposals	(82,480)	-	(82,480)
Revaluation	301,132	-	301,132
At 31 March 2022	<u>4,334,256</u>	<u>100</u>	<u>4,334,356</u>
Impairment			
At 1 April 2021 and 31 March 2022	-	-	-
Carrying amount			
31 March 2022	<u>4,334,256</u>	<u>100</u>	<u>4,334,356</u>
31 March 2021	<u>4,066,435</u>	<u>100</u>	<u>4,066,535</u>
		2022 £	2021 £
UK Quoted Securities:			
Fixed interest		479,786	554,950
Equities		1,137,182	1,061,680
Overseas fixed interest			
Overseas equities		1,435,279	1,319,811
Other investments		1,174,235	1,048,886
Market value of investments at 31 March 2021		<u>4,226,482</u>	<u>3,985,327</u>
Cash held by Investment Managers		107,774	81,108
Investment in subsidiary company		100	100
		<u>4,334,356</u>	<u>4,066,535</u>

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

Included with other investments is a 100% holding in the ordinary share capital of ARC Ecological Services Limited, a company incorporated in England and Wales on 20 October 2011. At the year end, the aggregate capital and reserves of the company amounted to £11,542 and its surplus for the year amounted to £18,633

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

18. Debtors

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	204,553	265,571	204,517	255,130
Prepayments and accrued income	567,276	548,062	567,276	548,062
Other debtors	64,621	4,449	64,621	2,500
Loan to ARC Ecological Services Ltd (Concessionary)	-	-	30,633	36,265
	836,450	818,082	867,047	841,957

The loan to ARC Ecological Services of £36,265 is repayable in instalments, £30,634 is due in more than one year. The loan agreement was revised on 21 November 2020, interest at 4% above base rate per annum is due annually on 31 December and £526 interest payable at the year-end has been accrued. Capital repayments are due to be made in equal instalments on 31 December from 2021 to 2027. All other debtors are due within one year.

19. Creditors: amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	116,218	50,889	117,165	50,889
Accruals and deferred income	103,582	117,543	99,173	113,223
Other creditors	2,076	9,956	2,076	10,046
Social security and other taxes	23,694	21,363	21,941	21,281
Amount owed to Herpetological Conservation Trust	19,308	15,348	19,308	15,348
	264,878	215,099	259,663	210,787

20. Control

The charity is controlled by the trustees who are also the directors of the charitable company.

21. Operating lease commitments

As at 31 March 2022 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Operating leases which expire:		
Photocopier – within 2-5 years	-	-
Land and buildings – within 2-5 years	21,825	-
Land and buildings – within 1 years	6,750	2,915

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

22. Fund reconciliation

Group

	Brought forward 1.4.2021 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2022 £
Restricted				
Species	79,169	(22,107)	-	57,062
Rare Amphibians	96,038	(60,766)	-	35,272
Rare Reptiles	1,000	(1,000)	-	-
Science and Research	-	-	-	-
Other Areas	-	31,769	-	31,769
Weald	-	-	-	-
Dorset	22,665	171,455	(194,120)	-
Funds received and used for fixed assets	855,836	(16,519)	194,120	1,033,437
Investment portfolio	4,066,435	502,159	(234,338)	4,334,256
Legacy Income (for sites)	460,148	-	-	460,148
	<u>5,581,291</u>	<u>604,991</u>	<u>(234,338)</u>	<u>5,951,944</u>
Unrestricted	1,257,718	(72,025)	234,338	1,420,031
Total	<u>6,839,009</u>	<u>532,966</u>	<u>-</u>	<u>7,371,975</u>

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Tangible Fixed Assets	362,070	1,033,437	1,395,507	1,228,568
Investments	-	4,334,256	4,334,256	4,066,435
Current assets	1,322,839	584,251	1,907,090	1,759,105
Creditors: amounts falling due within 1 year	(264,878)	-	(264,878)	(215,099)
Net assets	<u>1,420,031</u>	<u>5,951,944</u>	<u>7,371,975</u>	<u>6,839,009</u>

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

22. Fund reconciliation (cont)

Charity

	Brought forward 1.4.2021 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2022 £
Restricted				
Species	79,169	(22,107)	-	57,062
Rare Amphibians	96,038	(60,766)	-	35,272
Rare Reptiles	1,000	(1,000)	-	-
Science and Research	-	-	-	-
Other Areas	-	31,769	-	31,769
Weald	-	-	-	-
Dorset	22,665	171,455	(194,120)	-
Funds received and used for fixed assets	855,836	(16,519)	194,120	1,033,437
Investment portfolio	4,066,435	502,159	(234,338)	4,334,256
Legacy Income (for sites)	460,148	-	-	460,148
	<u>5,581,291</u>	<u>604,991</u>	<u>(234,338)</u>	<u>5,951,944</u>
Unrestricted	1,266,510	(90,658)	234,338	1,410,190
Total	<u>6,847,801</u>	<u>514,333</u>	<u>-</u>	<u>7,362,134</u>

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Tangible Fixed Assets	362,070	1,033,437	1,395,507	1,228,568
Investments	100	4,334,256	4,334,356	4,066,535
Current assets	1,307,683	584,251	1,891,934	1,763,485
Creditors: amounts falling due within 1 year	(259,663)	-	(259,663)	(210,787)
Net assets	<u>1,410,190</u>	<u>5,951,944</u>	<u>7,362,134</u>	<u>6,847,801</u>

23. Contingent Liabilities

- a) There are three grants received that will be required to be repaid if certain conditions are not met.

The EU grant, received via the RSPB, of £42,500 in 1996 is repayable if the land at Great Ovens is subsequently sold and the Heritage Lottery Fund grant of £62,516 is repayable if the land ceases to be used for approved purposes. The EU grant of £19,646 received for Worgret Heath is repayable if the land is subsequently sold. Also, the Heritage Lottery Fund grant of £103,125 received in 2001 for Lions Hill is repayable if that land ceases to be used for approved purposes or is sold.

- b) The SSSI land at Noon Hill is subject to a restriction, if it is subsequently sold. Any sale proceeds are to be donated to the RNLI and not retained by The HCT.
- c) Should the land at Norden and Corfe Bluff be sold, the use of the proceeds would be subject to restriction.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

24. Donated assets

- a) A piece of land which consists of a near-vertical cliff face was donated to the Trust in 2000. No value has been attributed to this donation due to the nature of the land.
- b) A further piece of land was acquired under Section 106 requirements. The HCT have received funds to manage the land, but there was no consideration paid for the land itself. No value has been attributed due to the restrictions placed on the land and the resultant deemed negligible value.

25. Related party transactions

See note 13 for details of trustee expenses and remuneration.

During the year Amphibian and Reptile Conservation Trust had the following transactions with The Herpetological Conservation Trust, a charity with which ARC has a transfer agreement.

	2022	2021
	£	£
Donation received from HCT	374,484	338,629

At the year end £19,308 was due from ARC to HCT (2021: £15,348) which is included in creditors/debtors (see note 18/19).

AMPHIBIAN AND REPTILE CONSERVATION TRUST

**DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2022**

	2022	2021
	£	£
INCOME		
By organisation		
Natural Resources Wales	3,640	100
Welsh Sites	20,401	18,851
Welsh Government Mechanisms	19,985	24,262
Scottish Natural Heritage	15,308	12,323
RPA - Single Payment Scheme	68,838	106,414
Natural England – HLS Maintenance	502,353	444,627
Natural England - HLS Capital	117,285	304,332
Natural England – Memorandum of Agreements	75,000	44,587
Natural England – RPA clawback	-	56,825
HWM	790	9,729
Anglian Water	5,000	5,000
Heritage Lottery Fund	344,598	406,024
South Downs National Park	39,892	-
Naturescape	61,500	32,538
Jersey Multi Taxer	4,800	2,100
SITA/Landfill	9,366	1,945
RS MacDonald Grant	7,350	-
	<hr/> 1,296,106	<hr/> 1,469,657
VOLUNTARY INCOME		
Donations	15,148	25,004
Donation from HCT	374,484	338,629
Friends income	20,815	16,069
Government grants	-	3,396
Legacy income	60,000	-
	<hr/> 470,447	<hr/> 383,098
OTHER INCOME		
Bank interest	115	112
ARC ES Loan interest	1,435	526
Investment income	234,338	220,897
Miscellaneous contracts	36,924	33,365
Training income	1,359	-
Sponsorship/fundraising	105,154	82,527
Miscellaneous income	288	388
Merchandising sales	1,171	559
Scientific Meeting Fund	1,110	1,175
	<hr/> 381,894	<hr/> 339,549
TOTAL INCOMING RESOURCES	<hr/> 2,148,447	<hr/> 2,192,304

AMPHIBIAN AND REPTILE CONSERVATION TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
EXPENDITURE		
Chemicals	6,234	5,135
Tools, equipment and servicing	34,147	20,997
Volunteer management expenses	1,210	1,321
Travel and subsistence	23,200	13,318
Labour costs	1,899	229
Contract management	87,461	93,251
Printing/publications	16,763	18,907
Captive breeding	1,340	1,639
Volunteer monitoring costs	2,072	5,552
Contract survey	3,290	4,135
Consultancy fees	76,404	68,632
Meeting expenses	77	200
Promotional material	7,714	60
Rent and service charges	17,662	10,683
Rates	4,659	-
Water rates	266	-
Electricity	3,521	3,043
Photocopier lease	3,162	3,324
Photocopying	969	911
PR Event	20	560
Reserve leases	9,303	35,696
Postage and stationery	2,894	4,661
Computer costs	16,294	10,838
Office maintenance	5,334	6,845
Telephone	5,767	4,537
Mobile phones	6,826	7,820
Sundries	496	806
Bank and card charges	563	708
Vehicle maintenance	8,778	4,205
Vehicle insurance	8,151	7,380
RAC membership	594	570
Road fund licensing	1,525	1,475
Fuel	7,273	3,972
General insurance	11,580	11,117
Life Insurance	4,537	2,576
Squatters insurance	830	755
Membership subscriptions	4,083	4,830
Trustees' expenses	-	140
Carried forward	386,898	360,828

AMPHIBIAN AND REPTILE CONSERVATION TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
Brought forward	386,898	360,828
Conference fees	77	14,235
Discretionary payments	2,114	-
Wages and salaries	957,115	893,758
Employer's National Insurance	84,918	78,007
Pension contributions	73,509	71,813
Miscellaneous Contract Costs	21,809	15,294
Training	4,814	1,215
Accountancy and book-keeping	23,544	34,099
Business Planning advice	3,468	
HR Consultancy	14,518	3,240
Legal and professional	24,392	18,796
Pension Management Costs	6,478	3,658
Website design and maintenance	7,492	6,996
Fencing, gates and signs	16,626	1,774
Occupational health screening	3,662	3,522
Recruitment	724	784
CRB Checks	109	-
Volunteer training	30	-
HLS restoration	144,060	(89,688)
HLS capital works	89,179	314,562
Office overheads	7,133	-
Homeworking	885	920
Genetic assessment	1,200	-
Depreciation	27,181	28,144
Investment Management Fees	26,485	24,795
TOTAL RESOURCES EXPENDED	1,928,420	1,786,752

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Amphibian and Reptile Conservation Trust for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Balance Sheet, Consolidated Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities SORP (FRS 102)”.

In our opinion the financial statements:

- give a true and fair view of the state of the group's affairs as at 31 March 2022 and of its results 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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 Charity’s ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 charitable company trustees are responsible for the other information. The other information comprises the information included in the annual report of the trustees (directors), 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.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the financial statements.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 4, the charitable company trustees 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 charitable company trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the charitable company trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the charitable company trustees either intend to liquidate the 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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and breaches of The General Data Protection Regulation ("GDPR"). We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management and trustees how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Discussed with management whether any reportable health and safety incidents occurred under the requirements of RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) during the year.
- Review of the GDPR policy and enquiries to management as to the occurrence of any reportable breaches.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.
- Audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Reviewed estimates and judgements made in the accounts for any indication of bias.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

Use of our report

This report is made solely to the charitable company trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006 and in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our work has been undertaken so that we might state to the charitable company trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Anne-Marie Gates FCCA FCA (Senior Statutory Auditor)
For and on behalf of
PKF Francis Clark, Statutory Auditor,
Towngate House
2 – 8 Parkstone Road,
Poole,
BH15 2PW

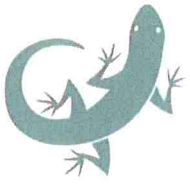
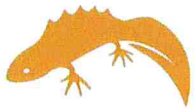
Date: 27 January 2023

AMPHIBIAN AND REPTILE CONSERVATION TRUST

England & Wales - Charity number 1130188

Accounts

amphibian and reptile
conservation



ARC Annual Report 2020-2021

Amphibian & Reptile Conservation Annual report 2020/21

1. Introduction

a. Background to the Organisation

The Amphibian & Reptile Conservation Trust (ARC) was established as a registered charity (Charity Number 1130188) in July 2009 and as an incorporated company (Company Number 6932972) in June 2009 in England to take on the charitable objectives of the Herpetological Conservation Trust (HCT). It was intended to complete the transfer of HCT's assets to ARC during the financial year 2010/11. However, this was not possible and some remain to be transferred. On 24th June 2013 ARC also became a registered charity in Scotland – Scottish Charity number SC044097.

The Trust's charitable objects are:

- To promote and advance (directly or indirectly) the conservation and welfare of amphibians and reptiles, their habitats and the wider environment on which they depend;
- To establish and maintain amphibian and reptile nature reserves and to undertake habitat management, reclamation, remediation and restoration and to promote the study of and appreciation of sustainable practices in such nature reserves and elsewhere;
- To execute, promote, support and publish research relevant to species and habitat conservation pertinent to amphibians and reptiles;
- To advance the education and awareness of the public in amphibian and reptile conservation and conservation of the environment;
- To advance the above mentioned objects in the UK, Europe and elsewhere in the world.

ARC is a UK based organisation and the focus of our work is largely within the UK. However, our remit and our influence extend into Europe and beyond, where we work with other nature conservation organisations, government bodies and European Institutions, such as the Council of Europe and the European Commission. This allows us to influence conservation actions for threatened amphibians and reptiles away from the UK, influence European legislation and advice which affects the UK, and also to use our influence and knowledge to guide conservation effort at home.

This report covers the financial year from 1 April 2020 to 31 March 2021.

2. The Trust's aims for 2020/21

The Business Plan and five-year strategic plan (2016/17 to 2020/21) were reviewed to provide a Work Plan for 2020/21 and to guide ARC's future priorities.

During the year 2020/21 ARC aimed to:

Governance and management

- Continue with the transfer of assets from HCT with regard to its nature reserves, ensuring that as leases come up for renewal they are renewed in the name of Amphibian and Reptile Conservation.
- Review and refine the organisational strategy and structure for 2020/21 forwards to ensure efficient working of the Trust and to assess the most appropriate way forward for ensuring a sustainable and effective organisation.
- Finalise and deliver the Work Plan 2020/21.
- Continue to tightly monitor the budget system, via the management accounts, and to review and restructure the budget and accounts to reflect the changes to the structure and workstreams.
- Maintain our programme of reviewing and revising the staff handbook and contracts of employment to ensure compliance with current employment law.
- Maintain our programme of Trustees Meetings and meetings of sub-groups of Trustees, including the Finance & Operations sub-group.
- Further invest in fundraising and developing and implementing the fundraising strategy.
- Review the impact of Covid-19 on the Trust and its income streams and ability to deliver projects across the organisation

Own nature reserves

- Continue to maintain and manage our network of nature reserves looking to ensure effective and sustainable management.
- Engage with discussion on new funding mechanisms ensuring that we have a clear understanding of these schemes and that we seek funding where appropriate for our nature reserves and in particular looking to bring them into the Countryside Stewardship scheme from 2018 and beyond as the existing HLS agreements expire. A small number of sites remain in the HLS funding stream but these will transfer to CS in due course.
- Continue to develop CMSi – with a view to producing site management plans.

Species programmes

- Explore partnership arrangements with the statutory nature conservation agencies and where possible look for opportunities to develop funded projects with them.
- Further develop the species action plans and produce reintroduction and monitoring plans for the rare herpetofauna.
- Develop and implement monitoring and surveillance programmes and management of national recording schemes subject to funding. Develop ARC's species data management.
- Input to policy, notably to the 25-year plan for the environment and developing and applying the concept of Favourable Conservation Status, providing example FCS statements for at least two species and investigating opportunities for pilot projects to demonstrate the application of the concept.
- Continue the *Snakes in the Heather* project, following the success of the HLF bid submitted in 2018/19.
- Input to strategic licensing including working with Natural England and the NatureSpace Partnership.
- Maintain leading role and delivery of recovery programmes for the rare species of amphibian and reptile including the pool frog, natterjack, sand lizard and smooth snake.
- Engage with and further develop the European herpetological network RACE and explore project funding opportunities, including for a project defining Important Herpetofauna Areas in Europe.

- Maintain an overview of herpetofauna conservation in the UK Overseas Territories and look for opportunities for ARC's involvement here especially through developing collaborative partnerships with organisations in both the UK and the Overseas Territories.

Communications and outreach

- Further develop and implement the Communications strategy.
- Plan and deliver the Herpetofauna Workers Meeting in 2021.
- Produce *Hop Gossip* and the ARC e-Newsletter and undertake a review of ARC's publications.
- Further develop Friends and Corporate Supporter strategy and expand our supporter base and implement a new 'members' scheme.

Administration, finance and organisational development

- Develop our financial management and planning systems to align effectively with the Strategy and Costed Plan.
- Continue to develop strategic relationships to support the Trust, notably with the NGO sector, and particularly including Rethink Nature (i.e. other species based NGOs), Freshwater Habitats Trust and with local amphibians and reptile groups.
- Continue to review and implement changes following the review of our IT systems in order to make the organisation more resilient for the future.
- Ensure compliance with reporting requirements.
- Ensure effective Governance and management of the Trust with a programme of Trustees Meetings, Finance & Operation Sub-Committee meetings and Senior Staff Management Team meetings.
- Maintain programme of health and safety.
- Ensure programme of staff reporting to Trustees and Staff appraisals.
- Review staff structure and undertake review of all staff job descriptions and contracts and in light of a proposed Strategy Review.
- Increase levels of fundraising support and develop fundraising programme amongst staff base.
- Ensure compliance with GDPR and that the necessary processes are in place to enable compliance.
- To continue with the commercial consultancy arm (ARC ESL) to develop this further, to look opportunistically at projects and contracts, with a view to building on this in the future.

Regional programmes

- Continue with the South Wales '*Connecting the Dragons*' project following the successful bid submitted to HLF in 2018/19.
- Continue to develop "Species on the Edge", a Back from the Brink-type project in Scotland, following a funded 'development' phase..
- Continue to look for further funding opportunities for our work in Scotland,.
- Continue to develop the Back from the Brink style project in Wales.
- Continue involvement with the HLF funded *Back from the Brink* project via the programme group and continue with the final year of the *Gems in the Dunes* project.

Science

- Further develop our science strategy and develop relationships with academic institutions; establish partnerships with PhD projects.
- Support science projects including, for example through CASE studentships.

Training

- Implement ARC's training plan:
 - Undertake Commercial training, and in particular with Field Studies Council.
 - Develop the volunteer training programme.
- Undertake *ad hoc* contract training.

3. The organisation of the Trust

a. Trustees, Officers, Staff and structure

The Trust is governed by a Board of Trustees consisting of no less than three and no more than twelve members and this Board of Trustees directs the Trust. New Trustees are selected and appointed by the existing Board of Trustees at their formal meetings. The constitution requires the retirement of one third of the Trustees at each AGM (held at March Trustees' Meeting), but these posts can be re-appointed at the meeting. The Trustees held formal business meetings three times during the financial year, on 18th July and 21st November 2020 and 13th March 2021. The Finance sub-committee met on 10th June and 16th October 2020 and 18th February 2021. An EGM was held on 15th April 2020 to discuss the costs of implementing a new CRM system to manage our volunteers and other centrally held data. It was agreed to go ahead with this work and this has been developed and implemented over the year. Due to Covid-19, all of these meetings were held virtually.

It is not the current procedure of the Trust to advertise for Trustees. The approach used to elect new Trustees is to identify interested individuals who are then invited to submit a biography and to meet with a number of Trustees or attend a Trustees' Meeting, where a decision is made on their being invited to join the Board. New Trustees are provided with a copy of the Memorandum and Articles of Association and are invited to the Office to see the operation of the Trust. We continue to encourage Trustees to engage with the organisation's Work Stream Working Groups. Relevant training courses identified by Staff and Trustees are brought to the Trustees' attention. All Trustees of Amphibian and Reptile Conservation Trust are also Trustees of HCT.

A Finance and Operations Committee serves an executive function and consists of Jonathan Webster, Trustee (Chair), Dr Roger Mitchell, Trustee (Chair of Fin & Ops Committee), Jeremy Bruce, Trustee (Treasurer), Dr Tony Gent, Chief Executive, Jim Foster, Conservation Director, and Helen Wraight, Administrative & Finance Manager (Secretary). This Committee's duties are to report to the Board of Trustees on all major financial matters (including advising on the pay and benefits for key management personnel and others), on such business as is deputed to it by Board, and on any matters which do not fall within the province of any other Group of ARC. The Committee is also responsible for any urgent business which needs to be dealt with at short notice.

Day to day running of the Trust is delegated to the Chief Executive Officer with key decisions, such as the approval of the Strategy and Business Plan, budget and employment of senior staff, being referred back to the Board of Trustees.

The Trust manages risk through the Board of Trustees and senior staff with the focus of this activity being the Trust's Finance sub-committee. Key risks, covering all aspects of the Trust's work, are identified in a Risk Register that is reviewed annually and levels of risk and mitigation measures are considered. A review of the Risk Register was undertaken during the year.

Throughout the year we reviewed our three main areas of risk, these being the financial management of the Trust, the health, safety and wellbeing of Trust staff and ensuring that there is appropriate insurance in place to safeguard the Trust and its activities. In order to mitigate against these risks we have set out three strategies which are detailed in the audited financial statements.

Within the Trust there is a defined structure with clear management and reporting lines. The Trust coordinates its programmes of work through a Senior Staff Management Team, consisting of Dr Tony Gent (CEO), Jim Foster (Conservation Director), Helen Wraight (Administration & Finance Manager), Gary Powell (Senior Reserves Manager), Dr Karen Haysom (Species Programmes Manager), Dr John Wilkinson (Science Programmes Manager) and Anju Sarpal (Outreach and Communications Manager). The board met regularly throughout the year to oversee the work of the organisation. During the reporting period the Trust employed 47 members of staff, on full-time or part-time contracts, although not all were employed at the same time.

At the end of March 2021, the Trust was employing 36 full-time and 8 part-time staff. During the year we also had contract assistance from other fieldworkers who worked closely with the staff of ARC. Throughout the year the Trust continued to use Contractors, supervised by ARC staff, to carry out significant work for the Trust. These contractor activities included habitat management and professional advice. Our management work, and especially our volunteer management schedule, was severely impacted by Covid during the year. In the early part of 2020 the Trust was, like others, in lockdown and were unable to carry out our winter management programme. As the situation eased we were able to allow staff out to warden sites. The impact of Covid and the public using our sites for their daily exercise meant that there was increased pressure on our reserves. The Trust followed all government advice throughout the lockdown and the easing and as things progressed, we were able to allow small numbers of volunteers back on site to undertake some management work, maintaining social distance and good hygiene precautions at all times. Volunteers were very grateful to be able to get back out into the field.

During the summer of 2020 we were unable to provide work placements for students from local schools due to Covid-19. It is uncertain if we will be able to offer this in the coming year, but we will follow any guidance given on this. We had a small number of PhD projects running during the year and ARC's input to these was undertaken remotely. We remain grateful for the assistance from volunteers who helped with field surveys, at events and with conservation management tasks. We also had the assistance of a number of voluntary wardens who helped provide valuable extra oversight of our reserves throughout the year. Our staff training programme was impacted by Covid over the year.

Three formal staff meetings were held via Teams during the year and in addition to this, we held monthly 'catch up' Teams meetings for staff and weekly drop in coffee meetings via Teams to enable staff to continue to interact and try and avoid people feeling too isolated. Meetings of the Workstream Working Groups that oversee the delivery of the work plan and feed into the Business Plan and Strategy were also held via Teams.

We continued to develop and review our policies and procedures during the year, and to update the ARC Staff Handbook and contracts of employment to comply with the latest employment legislation.

b. Health & Safety

Health & Safety is discussed formally by staff at all staff meetings and continues to be a high priority for the Trust. The Chief Executive Officer ensured that the Trustees were both kept informed of, and given the opportunity to discuss health and safety issues at all Trustees' Meetings. During 2020-21 this was even more important in light of Covid-19 and lockdown restrictions.

The Trust's Health & Safety Group consists of Richard Sharp (Health & Safety Officer), Tony Gent, Helen Wraight, Yvette Martin and Bryony Davison. The group met on three occasions during the year and prior to the dates of our Trustee Meetings to ensure that any issues could be included for the Trustee's Meeting Agenda and discussed by the Board of Trustees. At the regular meetings the Health & Safety Group discuss the development and updating of policies and procedures. The group continued to revise our generic risk assessments and continued work on our lone working procedures. Our Health & Safety Officer undertook the annual revision of our Health and Safety policy and produced an annual report on Health & Safety within the Trust. The EAP (Employee Assistance Programme) has proved useful and it was agreed to continue this for employees. A stress survey was undertaken by our H&S Officer and will be repeated in light of Covid. It was noted that several employees were struggling with remote working and staff were kept up to date with changes in government guidance relating to Covid-19. When lifting of some restrictions allowed, the Trust looked at getting staff back out in the field where possible.

Our Health & Safety Officer continued to represent the Trust at NGO Conservation Safety Group meetings throughout the year. These meetings allow for an exchange of Health & Safety information and practices and specific issues can be raised at this forum.

c. Funding and support

The Trust continued with the development of its 'Friends' supporter base throughout the year, led by our Outreach and Communications Manager. It is planned to relaunch the Friends scheme as a 'membership' scheme later in 2021. The Trust continued to use the services of a Fundraiser on a contractual basis to help develop our fundraising strategy and to assist with project funding and core funding bids, to maximise income to the Trust. The Trust remains a signed up Charity with the Fundraising Regulator.

We would like to thank the following organisations for their financial support during the year:

- Anglian Water
- Banister Charitable Trust
- Building Wildlife
- Cox-Skuse Family Trust
- Flintshire County Council
- Green Recovery Challenge Fund
- Helvellyn
- Herpetological Conservation Trust
- Jersey Government
- Landfill Tax North Wales
- National Lottery Heritage Fund
- Natural England
- Naturespace
- Natural Resources Wales
- Postcode Lottery (Wales)

- Postcode Lottery (England)
- Redrow
- R.S. MacDonald
- Rural Payments Agency
- Scottish Natural Heritage
- South Downs National Park
- Welsh Government

The Trust remains grateful for the donations it receives from individuals throughout the year, which, where possible, are maximised through Gift Aid. In particular we would like to thank a large number of individuals who donated towards the purchase of our nature reserve at Blackmoor which completed in 2021. The Trust again successfully tendered for a number of small projects throughout the year and these added to the Trust's income. The Trust was unable to carry out its usual programme of training events for the commercial sector during 2020/21 due to Covid-19 restrictions. It is hoped to be able to resume this in 2021/22.

The Trust is grateful to the many volunteers and supporters who continue to assist us in our work during the year, including help with field conservation management work, survey and monitoring and supporting us at shows and events and with fundraising effort. Volunteers were very keen to get back out in the field as soon as restrictions allowed.

The Trust remains an active member of Wildlife & Countryside Link (W&CL) – a network of over 60 environmental bodies representing a joint membership of over 8 million people – that promotes the development of strong environmental policy and legislation in England and at the Westminster Parliament. ARC is also a member of Wales Environment Link and Scottish Environmental Link, the equivalent 'sister bodies' to W&CL for Wales and Scotland respectively.

ARC remains dedicated to working in partnership; in particular, we maintained our involvement with the Rethink Nature partnership of seven species NGOs, comprising the Bat Conservation Trust, RSPB, Plantlife, Butterfly Conservation, Buglife, Bumble Bee Conservation and ARC, including exploring further landscape scale collaborative projects. We maintained an active involvement with the network of Amphibian & Reptile Groups and other specialist NGOs, and notably Freshwater Habitats Trust and Norfolk Wildlife Trust. We have become increasingly active with TePOP, a network of monitoring organisations coordinated by JNCC.

We maintained our relationship with European NGO's, continuing to work both through the Reptile and Amphibian Conservation Europe (RACE) coalition, and through our continued involvement with the Societas Europaea Herpetologica (SEH). RACE continued to represent ARC's interests on the European Habitats Forum.

d. Statement of compliance

The Trust has complied with all laws and regulations applicable to the Charitable Company.

4. Summary of financial position for 2020/21

ARC had total incoming resources for the year of £2,188,382 (£2,071,308 2019/20) and total expenditure of £1,783,356 (£1,901,790 2019/20) (see Figs 1 & 2). The HCT donation of £338,629 (£358,746 2019/20) is made up of investment income from two endowment funds.

Total Income £2,188,382 (ARC ONLY)

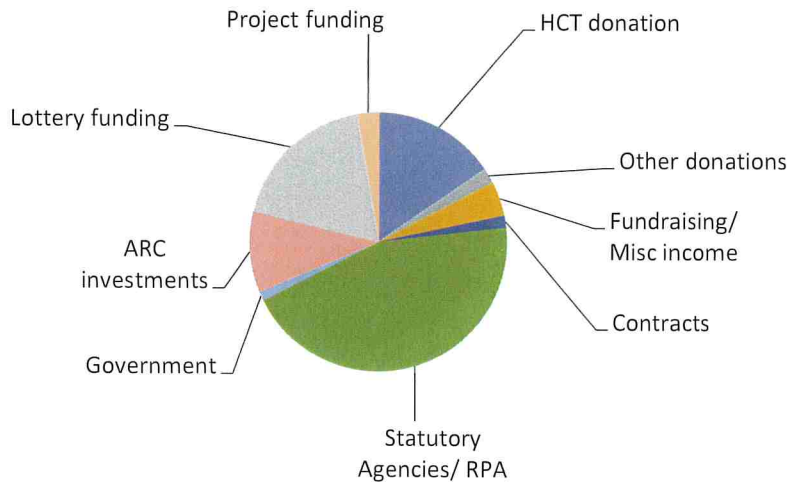


Figure 1 Proportion of Income by source

The Trustees maintain a financial reserve for discretionary use and as a cushion in the event of financial short-fall on a year to year basis as outlined in the Trust's 'Reserves Policy'. The total funds held is £6,839,009 (£5,928,291 19/20) of which £5,581,291 (£4,943,954 19/20) relates to restricted funds. Of our total funds, £1,228,568 is held as Fixed Assets and £4,066,435 is held as Investments. After making allowances for these two figures our "free" reserve totals £884,986. Full details of our financial position are given in our audited accounts for the period.

We continued our relationship with PKF Francis Clark as our appointed accountants, and through the year had numerous liaison meetings to ensure effective financial management. We continued to produce In-house monthly management accounts to allow better tracking of income and expenditure over the year. Discussions with our accountants allow us to apportion income/ expenditure to the respective organisations and to allocate staff costs and overheads to relevant work programmes. Whilst the bookkeeping was moved to an independent company to comply with current legislation, the business closed during the pandemic and training was given to staff to perform this function in-house. PKF have retained the role of assisting with any queries to help us transition during this time.

The onset of the Covid-19 pandemic at the end of the 2019/20 financial year did not hit hard at the time as the Trust has a robust Trustee Reserves policy to draw on. It was considered that it was unlikely that the Trusts finances would be impacted hugely in 2020/21 but that our investment income was more likely to be adversely affected in the following year when returns on investments was likely to be down.

Total Expenditure £1,783,356 (ARC ONLY)

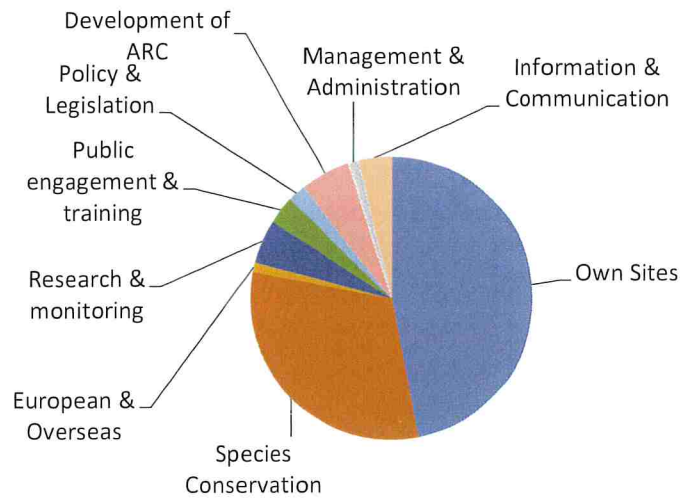


Figure 2 *Proportion of Expenditure by work area*

5. Achievements and performance for 2020/2021

a. Own Sites

The management of sites under our control remains a key element of our conservation strategy. Our sites are split between the Weald, Dorset, Hampshire, Norfolk, Cumbria and Wales. The nature of our control varies between sites. We own 24 reserves, which are mostly heathland sites in Dorset, Surrey and Hampshire, covering 339 ha. During the year we acquired a strip of land at Parley Common, amounting to c.20ha. This was owned by the local Ferndown Golf Club but was sandwiched between land already owned/managed by the Trust. Fundraising effort helped to secure the purchase. The rest of the sites are in Dorset, Parley (94.69ha), Great Ovens Hill (47.8 ha); Lions Hill (41.31 ha); Dunyeats Hill (39.71 ha), Norden (21.8 ha); Corfe Bluff (6.54 ha); Matchams House Slope (3.57 ha); Corfe Hills (7.9 ha), Noon Hill (4.94 ha); Ham Common 'Fuel Depot' (3.88 ha); East Worgret (5.17 ha); Green Pool (3.99 ha); Trigon (4.16 ha); Holnest (0.47 ha); Canford Cliffs/ Martello Road (0.28 ha); Upton 'Esso' (0.36 ha); and 'Purbeck Close' (0.04 ha); in Surrey these are Witley (24.19 ha); Hankley Gomez (2.93 ha), Gong Hill (1.62 ha); in Hampshire, Blackmoor (20ha) and in Cumbria, Hyton Marsh (3 ha) and Wales, White Lion (0.9 ha). Other sites are covered by a variety of different leases, agreements and licences. Our programme of site management is run by our Senior Reserves Manager Gary Powell, and overseen in Dorset by Senior Field Officer Chris Dresh and in Surrey and Hampshire by our Weald Reserves Manager Rob Free.

Some issues with the funding from RPA remain but we have made significant progress and built up a better dialogue that is enabling us to resolve these issues more effectively. After some Covid 19 related disruption we continued with our extensive management programme which includes scrub and tree removal, provision of bare sand and bracken management as well as wardening.

This work involved the Trust's field team, professional contractors and volunteers and continued to be recorded on the CMSi system. Further work has continued on developing the planning and reporting elements of CMSi as well as assessing other similar systems.. This will allow us to have a central system for planning, recording and reporting all habitat management work against an agreed 5 year plan. We are developing and improving our overall longer term management planning

The management for most of our reserves is funded via the Countryside Stewardship (CS) scheme. In January 2021 we started two new Countryside Stewardship schemes; in Dorset on West Moors, a 60+ hectare military site with extensive good quality reptile habitat and in Norfolk on our pool frog site. Both have large scale capital works planned for the next two years.

Some of our sites remain in the older HLS scheme but these will transfer to CS over the next few years. The Trust remains an active partner in the Dorset Urban Heath partnership which involves directing resources achieved through planning conditions on development to offsetting the impacts of additional housing on heathlands, as well as the Firewise Communities project, aimed at increasing resilience to fire for residents near heaths.

Although our programme of work was impacted by Covid 19 our regular volunteer tasks now continue to be held in both the Dorset and Weald areas during the winter and summer seasons, assisting with our nature reserves management programme. These have proved very popular and remain valuable in helping the Trust achieve its programme of management work throughout the year and in promoting the Trust locally. We maintained support for local liaison groups associated with our sites to gain support and input to the management work on our sites.

b. Conservation Projects

We continue to work to improve the conservation status of amphibians and reptiles across the countries of the UK, working with both governmental and non-governmental bodies, private organisations and volunteers. We have maintained engagement with statutory biodiversity strategies, seeking to influence their development and promoting herpetofauna conservation through them.

The Trust continued the delivery phases of both of the National Lottery Heritage Fund (NLHF) funded projects 'Connecting the Dragons' (in Wales) and 'Snakes in the Heather' (in south of England) during 2020/21. Both projects received four years funding from the NLHF and will deliver a wide range of benefits to herpetofauna, the countryside and the public during this time. Restrictions imposed by Covid-19 precautions impacted on both projects but good progress has still been made. Our response to the constraints of the pandemic has included a shift to online delivery of some engagement activities. Discussions with the funders have helped to make appropriate adaptations to delivery of agreed activities. We maintained contact with our project volunteers to keep them updated of the situation.

We continue to manage nature reserves in north Wales. ARC has worked in partnership with Flintshire County Council on a range of amphibian and reptile projects across the region. ARC's North Wales Officer continued to be successful in securing additional funding from small projects/grants throughout the year to help with ARC's work in North Wales.

Key achievements through working on species conservation plans and programmes

ARC continued to run Herpetofauna Liaison Group meetings, which provide a focus for discussion among ARC and external bodies including government agencies and ARG UK. We continued our programme of species Working Group meetings with external partners for the rare reptiles, natterjack toad, pool frog, great crested newt and adder.

The Trust remained actively involved with biodiversity policy work directly and through Wildlife & Countryside Link (in England), Wales Environment Link and Scottish Environment Link.

We continue to promote our biodiversity work through the annual Herpetofauna Workers Meeting which we jointly organise and run with ARG UK. The 2021 event was held online, using a specialist platform that allowed considerable audience interaction, and proved to be highly successful. The event included a variety of presentations and workshops and remains a very popular event with all those involved in herpetological conservation. The meeting will continue as a vehicle for bringing together a large number of like-minded people from a variety of backgrounds to discuss future conservation issues facing our native herpetofauna.

Back from the Brink and the Gems in the Dunes project ARC's *Gems in the Dunes* team carried out another year of activities on the Sefton Coast. The project is a landscape-level, multi-species project that is being managed by ARC. The *Gems in the Dunes* team work on the conservation of sand lizards, natterjack toads, northern dune tiger beetles and other dune wildlife on the Sefton Coast dunes. Activities include monitoring, habitat management, training, landowner liaison and engagement with local communities. Covid-19 restrictions meant some changes to activities in 2020-21 but a good range of engagement with local people, volunteers and landowners was maintained. *Gems in the Dunes* is part of *Back from the Brink* a larger, national programme to recover threatened species, involving the seven Rethink Nature NGO partners and Natural England.

Rare reptiles Throughout the year we continued our species recovery work for rare reptiles, including our long-running sand lizard reintroduction programme and engaging with landowners over management of rare reptile habitat.

Rare amphibians We maintained the programme of regional recorders meetings that are essential for achieving effective national monitoring of natterjack toads. We continued to make improvements to the online recording system used for monitoring and improved the underlying maps. We continued to provide site management advice directly to landowners and offered training courses to volunteers regarding monitoring for natterjack toads.

ARC continued to work in partnership with the Norfolk Wildlife Trust, Forestry England and other partners on the recovery of the pool frog. This has included undertaking habitat management at the first reintroduction site which is leased to ARC. We were awarded a significant grant from the Green Recovery Challenge Fund to undertake further work for pool frogs, with three project officers recruited toward the end of 2020-21. The main activity under this award will be in 2021-22.

Great Crested Newt ARC organised the half-yearly great crested newt Working Group meetings. We contributed to the development of new ways of licensing development impacts on great crested newts by liaising with Natural England on national and local projects and by engaging with the district licensing scheme (run by NatureSpace with Newt Conservation Partnership, Freshwater Habitats Trust, DICE and others). We remain part of the Natural England's Great Crested Newt Expert Licensing Panel.

Scottish Projects ARC continued a project in Scotland working on the conservation of and education about reptiles in Scotland, and in particular adders. This included setting up a free online library of adder photographs in order to reduce disturbance to wild adders and to help people gain easy access to high quality images.

ARC was involved in the development of a large scale conservation project, Species on the Edge, in Scotland with the Rethink Nature Partnership and NatureScot. The development phase started in autumn 2020 and ARC recruited a Project Development Officer to work on this, focusing on a landscape-scale project on the north Solway Coast.

Welsh Projects ARC has been involved in developing the Natur am Byth! Programme, a partnership between Rethink Nature and Natural Resources Wales that uses the same principles as Back from the Brink and Species on the Edge to help species recovery at landscape scale, through collaboration.

Overseas ARC remains a member of the UK Overseas Territories Forum and engaged with the group in connection with work in the Caribbean territories and European Crown Dependencies.

c. Awareness and Education

ARC training programme was impacted on by Covid-19 throughout the year for both volunteers and professionals, although we continued to undertake training when it was possible. We unfortunately had to cancel our programme of volunteer training in Wales due to the pandemic.

Howard Inns, Vice-Chair of Trustees continued to provide news items in *British Wildlife* magazine on herpetofauna. Volunteer input in Surrey was also impacted during the year and volunteer tasks that were normally held on a weekly basis to help with conservation management on the Surrey sites had to be curtailed until it was safe to relook at this.

The Trust continued with a programme of walks and talks around our reserves in Dorset, Surrey, Hampshire and Cumbria and we continued to attend a number of events both locally and nationally.

ARC continued to receive a number of referral calls from the RSPCA on the subject of snakes in gardens and identification. The Trusts' 'enquiries' inbox also continued to be busy with queries from the public on issues ranging from planning to advice on caring for herpetofauna found in the garden. We found that one impact of the pandemic was that a much larger section of the public used our reserves for 'exercise' during lockdown and as a result we saw an increase in the number of enquiries, both by phone, email and website. We continued with our review of the FAQ section of our website with the aim of updating the advice currently available to the public and making it more informative.

ARC remained busy with its media work throughout the year and our following continues to grow. As a result of lockdown, we increased the amount of news and information going out on social media and this saw an uptake in followers, with over 14,000 followers on Facebook (up 1.5k) and YouTube (300 plus subscribers and 28.5k views) and over 16,700 followers on Twitter, (an increase of 2.2k). We continued to grow our followers on Instagram (2.4k plus followers) and Linked In (now 9.5k followers) and have focused on promoting the work of the Trust throughout lockdown.

ARC has further developed and updated guidelines for staff on using the Trusts' social media and the Trust continued to produce two editions of *Hop Gossip* during the year for our 'ARC Friends'. Visitors to the website continue to sign up to receive ARC bi-monthly e-newsletter. Data taken from Google Analytics shows that between 1 April 2020 and 31 March 2021, the ARC website was visited by 343,305 users (up 89.7% from the previous year) and received 726,304 page views (up 65.2% from the previous year). The most popular website pages continue to be the species information pages and FAQs.

This year's focus has been on quality content with calls to actions in order to reach new audiences which has seen a significant increase in engagement (40,000 plus followers). We have supported the joint social media communications being undertaken by partners such as Back from the Brink, Natural England, Rethink Nature and Wildlife & Countryside Link. During Autumn 2020 we carried out our annual joint social media campaign in partnership with The British Hedgehog Preservation Society. This campaign aims to raise awareness of small animals in bonfires and was, again, a great success and we hope to work together again next year. We also carried out social media campaigns for Volunteer week, World Frog Day, Amphibian Awareness Week, Reptile Awareness Day, World Lizard Day and World Snake Day.

With the Covid-19 pandemic and lockdown, our Communications department, along with our Science and project staff, looked at new ways to deliver our work and keep people engaged. We ran a number of online ID courses, quizzes aimed at both adults and children and we will be looking to hold the 2020/21 Friends Day, Science Meeting and Herpetofauna Workers Meeting virtually, which will include drone footage, presentations and Q&A sessions. Media highlights in the year were News at 10, BBC Radio 4 Today programme and the suite of national broadsheet newspapers and national podcast platforms.

d. Research and Monitoring

We continue to develop our monitoring and surveillance activities on a number of different fronts. We further developed ARC's monitoring strategy and species monitoring plans. During the year we continued negotiations with ESRI on the procurement of the ArcGIS Online Hub platform which was installed in late January 2020. We also continued working on updating ARC's data sharing policy.

We maintained relationships with a number of further and higher educational establishments throughout the year and continued involvement in PhD studies including (i) investigating UK toad declines in partnership with the Universities of Wolverhampton and Salford; (ii) studying impacts of invasive alpine newts with University of Plymouth and ZSL and (iii) analyses of monitoring data and its application to describing status with University of Kent and the Centre for Ecology and Hydrology.

With Natural England, we continued our work developing the National Red lists for Britain's amphibians and reptiles.

The annual ARC and British Herpetological Society Scientific Meeting was held on 5th December 2020, virtually for the first time due to Covid-19. There was a good variety of talks and the event remains a popular annual meeting and sells out every year.

e. Policy and Legislation

A considerable amount of advocacy was generated around proposed policy and legislative changes and notably in England. Key areas of work revolved around proposed changes to the Land Use Planning systems, agriculture and biodiversity policy – the latter notably through the Environment Bill, the 25-year plan, Nature Recovery Networks, Local Nature Recovery Strategies and tree planting plans related to climate change mitigation. We have engaged with proposals to develop statutory biodiversity targets both within the English legislation and for the UK as a whole through NGO partnerships. ARC has remained actively involved in the development of new legislation and policy across the UK, through engagement with the 'Link' partnerships in England, Scotland and Wales, through working directly with Government and the nature conservation agencies and through working on practical implementation projects, such as our continuing active involvement with the implementation of 'District Level Licensing' for great crested newts. Covid-19 significantly reduced the scope for face to face meetings and the majority of meetings were held remotely via Teams or Zoom.

f. Developing ARC

The Covid pandemic meant that the new offices remained largely closed and staff were all home based and meeting remotely during the year. Prior to the onset of the pandemic, the Trust had invested in new IT systems, which allowed the organisation to continue to operate effectively. While maintaining nearly all staff in post throughout the year, Covid impacted on the development and delivery of field work and projects where face to face activities, including training and volunteer engagement had to be curtailed. The development of new projects and work that required face to face discussions, and in particular the planned revision of our strategic plan, were significantly impacted by Covid; the development of ARC's new strategy was deferred to year 2021/22.

Governance of the Trust is undertaken by the Board of Trustees, who met remotely three times during the year at formal Trustees Meetings and via a separate sub-group to oversee financial administration of the Trust.

The Staff Handbook was updated to ensure compliance with current employment regulations and Contracts of Employment were reviewed over the year and amended to reflect changes in employment legislation.

The Trust's dedicated IT officer continued to develop systems to ensure compliance with GDPR and also to develop our IT capabilities going forwards. We have continued a programme of work looking at our IT infrastructure to make the organisation more resilient and secure and just prior to Covid-19 lockdown in March we rolled out Office 365 across the Trust which enabled us to continue to work remotely and carry out most of our usual day to day activities. We launched a new intranet facility called ARChive during the year. In addition, the Trust initiated an update of our Customer Relationship Management (CRM) software to help support the Trust's working with volunteers and supporters across different projects. The Trust is pleased to report that into 2020/21 we were able to continue working effectively and furloughed only two members of staff for as short a time as possible. This has reflected well on the Trust with our funders. We have maintained a dialogue with our funders over any issues during lockdown to ensure that our projects can still deliver their objectives.

We retained the services of a contract fundraiser working part time for ARC during the year. This post continued to contribute to the development of a broad fundraising strategy, integrating with the various work streams across the organisation. The Trust benefited from the legacies programme put in place in 2018/19 with several small legacies received throughout 2020-21 and the fundraiser continued to directly pursue fundraising bids for both projects and core funds.

ARC Ecological Services Limited, our consultancy arm, continued to run a small number of contracts over the year. The consultancy continues to offer one of the best options for bringing unrestricted funds into ARC and discussions in 2018/19 on developing the consultancy further culminated in an effort to recruit an Ecologist in 2019-20 to drive the consultancy forward. However, we were unable to fill the role and it was agreed to continue to maximise opportunities as they arose and to review the situation again in the future. The Board of Directors of ARC ESL provided feedback to ARC Trustees at the ARC Trustee Meetings.

g. Effective working

The Trust continued its programme of Senior Staff Management Team Meetings, Health & Safety Meetings, Trustees' Meetings, Staff Meetings and budgetary meetings with accountants. ARC produced in-house monthly management accounts to assist with financial tracking and planning. These were circulated and discussed regularly with the Finance and Operations sub-Committee who feedback to Trustees.

The system of staff appraisals was maintained and individual training needs identified and addressed. We continued with outsourcing of the Trust's payroll but, due to Covid, our outsourced bookkeeper ceased trading and training was given to bring this in-house. We continued to use external Human Resource advice and expertise with regard to staffing, policy and procedural issues. Outsourcing these areas of work offers the most efficient and cost effective way of dealing with these issues. We continue working with our pension providers and payroll department to ensure that auto-enrolment is up to date and that we are compliant in all aspects.

6. Future priorities and development of the Trust

The ARC Business Plan and Work Plan for 2020/21 were updated to start planning ARC's future priorities.

During the year 2021/2022 ARC will:

Governance and management

- Aim to complete the transfer of assets from HCT with regard to its reserves as and when new leases are required.
- Review progress of last five year plan and develop the organisational strategy and structure for 2021/22 until 2025/26 which was put back due to Covid-19.
- Finalise and deliver the Work Plan 2021/22.
- Continue to tightly monitor the budget system, via the management accounts, and to review the structure to reflect any changes to the workstreams.
- Maintain our programme of reviewing and revising the staff handbook and contracts of employment to ensure compliance with current employment law.
- Maintain our programme of Trustees Meetings and meetings of sub-groups of Trustees, including the Finance & Operations sub-group.

- Continue to invest in fundraising and developing and implementing the fundraising strategy.
- Undertake an annual review the Trusts' policies and Risk Register

Own nature reserves

- Continue to maintain and manage our network of nature reserves looking to ensure effective and sustainable management.
- Engage with discussion on new funding mechanisms ensuring that we have a clear understanding of these schemes and that we seek funding where appropriate for our nature reserves.
- Continue to develop and review CMSi for its suitability as a management planning tool..

Species programmes

- Explore partnership arrangements with the statutory nature conservation agencies for new contracts and where possible look for opportunities to develop funded projects with them.
- Further develop the species action plans and produce reintroduction and monitoring plans for the rare herpetofauna.
- Develop and implement monitoring and surveillance programmes and management of national recording schemes subject to funding. Develop ARC's species data management and access arrangements to ARC's Living ARChive database, further developing and rolling out the use of ARC Survey Hub which is built on the the ESRI ArcGIS Online system.
- Input to policy, including the 25-year plan for the environment, Nature Recovery Network, Local Nature Recovery Strategies and developing and applying the concept of Favourable Conservation Status, providing example FCS statements and investigating opportunities for pilot projects to demonstrate the application of the concept.
- Continue with the delivery of external funded projects, notably *Snakes in the Heather*, *Connecting the Dragons*, *Pool Frog Green Recovery Challenge project* and *Back from the Brink*.
- Maintain engagement on district licensing projects.
- Engage with and further develop the European herpetological network RACE and explore project funding opportunities, including for a project defining Important Herpetofauna Areas in Europe.
- Maintain an overview of herpetofauna conservation in the UK Overseas Territories and look for opportunities for ARC's involvement here especially through developing collaborative partnerships with organisations in both the UK and the Overseas Territories.

Communications and outreach

- Further develop and implement ARC's new membership scheme to incorporate a more exclusive offering to individual members and families to widen ARC's reach.
- Undertake a refresh of brand merchandising.
- Increase digital content with partners and projects to deliver project funding and partner requirements.
- Plan and deliver the Herpetofauna Workers Meeting in 2022: In two parts both digital and live following 2021 consultation to increase EDI inclusion.
- Produce *Hop Gossip* and the ARC e-Newsletter and undertake a review of ARC's publications.

- Implement a formal enquiries service, including updating FAQ's and reviewing the information available on the website.
- Develop and implement EDI policy and accreditation for the Trust in partnership with Rethink Nature and JNCC.

Administration, finance and organisational development

- Complete revision of ARC's strategy and communicate to both internal and external audiences.
- Develop our financial management and planning systems to align effectively with ARC's strategy and annual work plans.
- Continue to develop strategic relationships to support the Trust, notably with the NGO sector, and particularly including Rethink Nature (i.e. other species based NGOs), Freshwater Habitats Trust and with local amphibians and reptile groups.
- Continue to review and implement changes following the review of our IT systems in order to make the organisation more resilient for the future.
- Further develop our new Customer Relationship Management (CRM) system to include financial aspects such as membership, merchandise sales etc.
- Ensure compliance with GDPR and that the necessary processes are in place to enable compliance.
- Ensure compliance with reporting requirements.
- Ensure effective Governance and management of the Trust with a programme of Trustees Meetings, Finance & Operation Sub-Committee meetings and Senior Staff Management Team meetings.
- Maintain programme of health and safety management.
- Ensure programme of staff reporting to Trustees and Staff appraisals.
- Review staff structure and undertake review of all staff job descriptions and contracts and in light of a proposed Strategy Review.
- Increase levels of fundraising support and develop fundraising programme throughout the Trust.
- Further develop and promote the commercial consultancy arm (ARCESL) and build on the achievable income with a view to providing financial support for the charity.

Regional programmes

- Continue the South Wales '*Connecting the Dragons*' project delivery phase.
- Implement the submission for the delivery phase of the 'Species on the Edge' project in Scotland which has been delayed until March 2022.
- Continue with the Scottish project, funded by RS MacDonald and other funders, which began in September 2021. To continue to look for funding opportunities to address the shortfall in the next stage of the project.
- Continue to engage with Natur am Byth project in Wales with a view to applying for funding for Phase 2 (Delivery). The development phase began in September 2021.
- Continue our work on the Sefton Coast, which began through the Gems in the Dunes project and seek further funding to continue this work.

Science

- Take forward existing PhD projects and engage with academic institutions.
- Further develop the Trust's Science Strategy.
- Run the annual ARC/BHS Science Meeting in 2021.
- Publish ARC work in scientific journals.

Training

- Develop ARC's training plan:
- Undertake Commercial training, and in particular with Field Studies Council.
- Develop the volunteer training programme to compliment ARC's new initiatives on monitoring.

7. Patrons, Trustees and Staff

Patrons

The Earl of Malmesbury
Chris Packham
Iolo Williams
Lucy Cooke

Trustees (Directors)

Mr Jonathan Webster (Chairman)
Mr Howard Inns (Vice- Chairman)
Professor Trevor Beebee BSc, PhD
Dr Roger Mitchell CBIol, Fi.Bid, PhD, FRSB (Treasurer)
Mrs Jan Clemons BSc, MRSB
Professor Richard Griffiths BSc, PhD, FRSB
Mrs Pip Perry MBE
Mr Jeremy Bruce MSc, BA
Dr Robert Jehle BSc, PhD

The Trustees are appointed by approval of the full Board of Trustees.

Staff

Dr Tony Gent PhD, CBIol, MRSB	Chief Executive Officer
Mr Jim Foster BSc, MSc, MCIEEM	Conservation Director
Mr Gary Powell	Senior Reserves Manager
Mrs Helen Wraight	Administration and Finance Manager
Miss Angela Reynolds BSc	Administrative Support Officer
Mrs Martine Watkins	Asst Administration & Finance Officer
Mr Martin O'Neill	Communications & Outreach Manager
Ms Anju Sarpal BA., MICPR Chart.	Communications & Outreach Manager
Mrs Kim Boughey BSc, MRes	Friendship & E-Communications Officer
Dr John Wilkinson BSc, PhD	Science Programme Manager
Dr Rob Ward BSc, MSc, PhD	Data and GIS Officer
Dr Karen Haysom BSc, PhD	Species Programmes Manager
Mr Ben Limburn BSc	Snakes in the Heather Citizen Science and Operations Officer
Mr Owain Masters	Snakes in the Heather Public Engagement and Education Officer
Mr Nicholas Moulton	Reptile Conservation Officer
Miss Yvette Martin BSc, MSc	Amphibian Conservation Officer
Ms Ruth Popely BSc	Cumbria Natterjack Officer
Mrs Dorothy Driver BSc	Great Crested Newt Officer/ Species Coordinator
Mrs Fiona Sunners	Gems in the Dunes Project Manager
Mr Andrew Hampson BSc	Gems in the Dunes Project Officer

Mr Mark Barber BSc, MScRes	Connecting the Dragons Project Officer
Mr Peter Hill	Connecting the Dragons Project Officer
Ms Amanda Cartwright	North Wales Officer
Miss Brianna Hodge	North Wales Seasonal Officer
Mr Richard Johnson	Dorset Field Officer
Mr Richard Sharp	Dorset Field Officer and Health & Safety Officer
Mr Chris Dresh	Senior Dorset Field Officer
Mr James Anderson-Barr	Dorset Field Officer
Mr Will Emmett-Mair	Dorset Field Officer
Mr Stuart Handyside	Seasonal Dorset Field Officer
Mr Gary Ritson	Seasonal Dorset Field Officer
Mr Philip O'Keefe	Seasonal Dorset Field Officer
Mr Nathan Evans	Seasonal Dorset Field Officer
Mr Rob Free	Weald Reserves Manager
Mr John Gaughan	Wealden Field Officer
Mr Ralph Connolly BA	Wealden Field Officer/Volunteer Coordinator
Miss Bryony Davison	Wealden Field Officer
Mr Lawrence Hills	Seasonal Wealden Field Officer
Miss Eloise Stradling	Seasonal Wealden Field Officer
Mr Tom Stenning	Seasonal Wealden Field Officer
Mr Andrew Buxton Ph.D, CIEEM	SMNCP Project Officer
Mr Johnny Novy PGC	IT Project Officer
Mr Paul Kirkland	Coastal Treasures Project Development Officer
Mr Paul Edgar	Senior Ecologist - Projects
Mr John Baker	Pool Frog Recovery Project Manager
Mr Ben King	Pool Frog Recovery Project Officer
Miss Emily Jordan	Pool Frog Recovery Project Assistant

Signed:

Chief Executive Officer
December 2021

Company No. 06932972 (England and Wales)

Charity No. 1130188 (England and Wales), SCO44097 (Scotland)

AMPHIBIAN AND REPTILE CONSERVATION TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ACCOUNTS YEAR ENDED 31 MARCH 2021

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AMPHIBIAN AND REPTILE CONSERVATION TRUST**LIST OF TRUSTEES (DIRECTORS)****31 MARCH 2021****Trustees (Directors)**

Professor Trevor Beebee BSc, PhD

Mr Jeremy Bruce MSc, BA

Mrs Janice Clemons BSc, MRSB

Professor Richard Griffiths BSc, PhD, FRSB

Mr Howard Inns (vice chairman)

Dr Robert Jehle BSc, PhD

Dr Roger Mitchell PhD, CBiol, FRSB (Treasurer)

Mrs Phillipa Perry M.B.E.

Mr Jonathan Webster (chairman)

Company Secretary

Dr Antony Hugh Gent BSc, PhD, CBiol, MRSB

Key Staff

Dr Antony Hugh Gent PhD, CBiol, MRSB (CEO)

Helen Wraight (Administration and Finance Manager)

Jim Foster, BSc, MSc, MCIEEM (Conservation Director)

AMPHIBIAN AND REPTILE CONSERVATION TRUST**LEGAL AND ADMINISTRATIVE INFORMATION**

Charity Registration Number:	1130188 (England and Wales), SCO44097 (Scotland)
Company Registration Number:	06932972 (England and Wales)
Registered Address:	744-748 Christchurch Road Bournemouth Dorset BH7 6BZ
Bank:	Lloyds Bank Plc 582-584 Christchurch Road Bournemouth Dorset BH1 4BH
Investment Managers:	Investec 2 Gresham Street London EC2V 7QP Schroder & Co Ltd 31 Gresham Street London EC2V 7QA
Auditors:	PKF Francis Clark Statutory Auditors Towngate House 2-8 Parkstone Road Poole BH15 2PW

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

YEAR ENDED 31 MARCH 2020

The Trustees present their Report and the audited Consolidated Financial Statements, for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the charity and of the group.

Review of Activities

The Trustees have produced a separate Annual Report for 2020/10 reviewing the Trust Activities for the Herpetological Conservation Trust and the Amphibian and Reptile Conservation Trust which incorporates the necessary narrative information required by the Statement of Recommended Practice.

On 1 April 2011 a transfer agreement between the Herpetological Conservation Trust and Amphibian and Reptile Conservation Trust became effective. This is intended to rationalise the way in which the two charities work by transferring all the assets and liabilities relating to the operational work of the Herpetological Conservation Trust to Amphibian and Reptile Conservation Trust. The agreement states that all assets and liabilities excluding the Permanent Endowment Fund be transferred from Herpetological Conservation Trust to Amphibian and Reptile Conservation Trust.

Trustees

The full list of Trustees is shown on page 1.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity’s activities, in accordance with the Charity Commission’s guidance on Public Benefit.

The annual report sets out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through the conservation elements of biodiversity for people now and in the future, offering general and specialist advice free to members of the public, landowners and land managers and managing a suite of nature reserves. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission guidance on Public Benefit.

Reserves Policy

The Trustees aim to maintain a ‘reserve’ fund as an element of the unrestricted funds for discretionary use and as a cushion in the event of financial short-fall on a year to year basis. While accepting that this may not be possible in some years, the Trustees aim to see this amount grow year by year. At the year end unrestricted group reserves were £1,257,718 (2020 £984,337).

Risk Management

- 1 The Trust undertakes Risk Assessments of the following areas:
 - Financial management
 - Financial liability
 - Health & safety
 - Nature reserves, other land and buildings
- 2 The Trust ensures adequate insurance at all times to guard against reasonably expected risks.
- 3 The Trust identifies the appropriate levels for its financial reserves via a separate policy.
- 4 The Trust maintains an up to date Health & Safety policy addressing the health, safety and welfare of our staff and people affected by its activities.

AMPHIBIAN AND REPTILE CONSERVATION TRUST**ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)****YEAR ENDED 31 MARCH 2020****Statement of Trustees' Responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year, under company law the trustees must not approve the financial statements unless they are satisfied they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware:

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

Auditors

A resolution to re-appoint PKF Francis Clark for the ensuing year will be proposed at the Annual General Meeting in accordance with Section 485 of the Companies Act 2006.

Small Company Provisions

The report of the trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This Report was approved by the Trustees on 27 November 2021 and signed on their behalf by

Jonathan Webster (Chairman)
Director

AMPHIBIAN AND REPTILE CONSERVATION TRUST
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
AMPHIBIAN AND REPTILE CONSERVATION TRUST

Opinion

We have audited the financial statements of Amphibian and Reptile Conservation Trust for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, Consolidated Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102))”.

In our opinion the financial statements:

- give a true and fair view of the state of the group's affairs as at 31 March 2021 and of its results 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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 Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 charitable company trustees are responsible for the other information. The other information comprises the information included in the annual report of the trustees (directors), 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.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

AMPHIBIAN AND REPTILE CONSERVATION TRUST

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the financial statements.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 4, the charitable company trustees 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 charitable company trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the charitable company trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the charitable company trustees either intend to liquidate the 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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
AMPHIBIAN AND REPTILE CONSERVATION TRUST

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and breaches of The General Data Protection Regulation ("GDPR"). We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management and trustees how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year, of which there were none.
- Discussed with management whether any reportable health and safety incidents occurred under the requirements of RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) during the year, of which there were none.
- Review of the GDPR policy and enquiries to management as to the occurrence of any reportable breaches, of which there were none.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance, of which there were none.
- Reviewed Board minutes.
- Audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Reviewed estimates and judgements made in the accounts for any indication of bias, of which there were none.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
AMPHIBIAN AND REPTILE CONSERVATION TRUST

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006 and in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our work has been undertaken so that we might state to the charitable companies trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Anne-Marie Gates FCCA FCA (Senior Statutory Auditor)
For and on behalf of
PKF Francis Clark, Statutory Auditor,
Towngate House
2 – 8 Parkstone Road,
Poole,
BH15 2PW

Date: 17 December 2021

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2021

	Note	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	2	-	383,098	383,098	395,633
Other trading activities	3	-	559	559	1,989
Investments	4	220,897	638	221,535	236,951
Charitable activities	5	1,497,932	93,273	1,591,205	1,420,858
Other	6		33,753	33,753	24,204
		<u>1,718,829</u>	<u>507,399</u>	<u>2,226,228</u>	<u>2,079,635</u>
Expenditure on:					
Raising funds	7	24,795	-	24,795	27,671
Charitable activities	8	1,552,500	234,018	1,786,518	1,879,838
		<u>1,577,295</u>	<u>234,018</u>	<u>1,811,313</u>	<u>1,907,509</u>
Net gains/losses on investments					
Realised		4,751	-	4,751	88,836
Unrealised		491,052	-	491,052	(708,251)
		<u>637,337</u>	<u>273,381</u>	<u>910,718</u>	<u>(447,289)</u>
Net income/expenditure		637,337	273,381	910,718	(447,289)

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2021

	Note	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total 2021 £	Total 2020 £
Net incoming resources before transfers (from page 9)		637,337	273,381	910,718	(447,289)
Gross transfers between funds		-	-	-	-
Net movement in funds		637,337	273,381	910,718	(447,289)
 Reconciliation of funds					
Funds brought forward		4,943,954	984,337	5,928,291	6,375,580
Funds carried forward	22	5,581,291	1,257,718	6,839,009	5,928,291

All income and expenditure derive from continuing activities.

The notes on pages 14 to 29 form part of these financial statements.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	16		1,228,568		1,256,712
Investments	17		4,066,435		3,590,357
			<u>5,295,003</u>		<u>4,847,069</u>
CURRENT ASSETS					
Debtors	18	818,082		1,114,597	
Cash at bank and in hand		941,023		307,271	
		<u>1,759,105</u>		<u>1,421,868</u>	
LIABILITIES FALLING DUE WITHIN ONE YEAR					
Creditors	19	215,099		340,646	
			<u>1,544,006</u>		<u>1,081,222</u>
NET CURRENT ASSETS					
			<u>6,839,009</u>		<u>5,928,291</u>
NET ASSETS					
FUNDS					
Unrestricted	22	1,257,718		984,337	
Restricted		5,581,291		4,943,954	
		<u>6,839,009</u>		<u>5,928,291</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies' regime.

Approved by the Board of Trustees on 27 November 2021 and signed on its behalf by

Jonathan Webster (Chairman)
Director

The notes on pages 14 to 29 form part of these financial statements.

Company Number: 06932972 (England and Wales)

AMPHIBIAN AND REPTILE CONSERVATION TRUST

BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	16		1,228,568		1,256,712
Investments	17		4,066,535		3,590,457
			<u>5,295,103</u>		<u>4,847,169</u>
CURRENT ASSETS					
Debtors	18	841,957		1,145,685	
Cash at bank and in hand		921,528		292,088	
		<u>1,763,485</u>		<u>1,437,773</u>	
LIABILITIES FALLING DUE WITHIN ONE YEAR					
Creditors	19	210,787		338,496	
			<u>1,552,698</u>		<u>1,099,277</u>
NET CURRENT ASSETS					
			<u>6,847,801</u>		<u>5,946,446</u>
NET ASSETS					
FUNDS					
Unrestricted	22	1,266,510		1,002,492	
Restricted		5,581,291		4,943,954	
		<u>6,847,801</u>		<u>5,946,446</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the smaller companies' regime.

Approved by the Board of Trustees on 27 November 2021 and signed on its behalf by

Jonathan Webster (Chairman)
Director

The notes on pages 14 to 29 form part of these financial statements.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash flow from operating activities			
Net income/(expense)		910,718	(447,289)
Depreciation	16	28,144	24,681
Investment Income	4	(221,535)	(236,951)
(Gains)/Losses on investments	11	(495,803)	619,415
(Increase)/decrease in debtors		303,728	(74,359)
(Decrease)/increase in creditors		(127,709)	32,297
Cash flow from operating activities		397,543	(82,206)
Cash flow from investing activities			
Payments to acquire tangible fixed assets		-	(446,464)
Receipts from sales of tangible fixed assets		-	62,297
Payments to acquire investments	17	(115,201)	(2,636,183)
Receipts from sales of investments		149,042	2,742,411
Investment income	4	221,535	236,951
Net cash flow from investing activities		255,376	(103,285)
Net increase/(decrease) in cash and cash equivalents		652,919	(185,491)
Cash and cash equivalents at 1 April 2020		369,212	554,703
Cash and cash equivalents at 31 March 2021		1,022,131	369,212
Cash and cash equivalents consist of:			
Cash at bank and in hand		941,023	307,271
Cash held by investment managers		81,108	61,941
Cash and cash equivalents at 31 March 2021		1,022,131	369,212

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1. Summary of significant accounting policies**a. General information and basis of preparation**

Amphibian and Reptile Conservation Trust is a charitable company registered in the United Kingdom. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are as detailed on page 3 and 4.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

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

b. Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2021.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus/ (deficit) for the financial year of £901,355 (2020 deficit £449,897).

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

c. Funds

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside at the discretion of the Trustees for specific purposes. The purpose and use of the designated unrestricted funds are set out in the notes to the financial statements.

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

d. Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations and legacy income represent amounts receivable during the period and are recognised where entitlement has been established, there is certainty of receipt and the amount can be measured with sufficient reliability. Gift-Aid income is included gross of attributable tax recoverable.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants represent voluntary amounts attributable to the period covered by the Accounts and are recognised on an accruals basis. Grants received in respect of future periods are carried forward as deferred income in creditors.

Government grants receivable as compensation for expenses already incurred will be recognised in the income and expenditure in the same period in which the related expenditure is incurred.)

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as share. It includes dividends and interest. Income is recognised in the period in which it is earned and is included gross of attributable tax recoverable.

Other than significant donated income-in kind, no account is taken of the substantial contributions made by the many volunteers and volunteer organisations who provide various services and supplies free of charge.

e. Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

f. Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at head office.

The analysis of these costs is included in note 9.

g. Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Expenditure on land acquired for management, including costs of acquisition, is capitalised and is not depreciated. Donated land and buildings are included at their current value at the date of the gift. Land and buildings are not revalued.

Depreciation is provided on other fixed assets, at rates calculated to write off the costs, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold property	- 50 years straight line
Leasehold improvements	- 25 years straight line
Motor vehicles	- 4 years straight line
Computer and office equipment	- 4 years straight line

h. Investments

Investments held as fixed assets, are held under a discretionary management agreement, on behalf of the Fund's Trustees, and are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/ (losses) on investments' in the SOFA. Fair value is determined on the basis of the market value of the investments and uninvested cash comprising the portfolio (excluding accrued interest) at the accounting date.

Market value for equities and fixed-interest securities is the last traded price or the closing mid-market quoted price. For unit trusts, the mid-market price prevailing on the balance sheet date is used. Accrued interest is excluded from the valuation of fixed interest stocks but is included in debtors as accrued income.

Investments in subsidiaries are measured at cost less impairment.

i. Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

j. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

k. Operating leases

Rentals payable under operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SOFA on a straight line basis over the term of the lease.

l. Pensions

The charity contributes to an auto-enrolment Legal & General scheme for all employees. Contributions payable to these plans are charged against income in the period in which they fall due

m. Tax

The charitable company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

n. Going concern

The financial statements have been prepared on a going concern basis. As explained in the trustee report the board have considered the uncertainty relating to the coronavirus pandemic and the impact on the charity's operations and finances in the short to medium term. In the opinion of the board, with the support of the Coronavirus Job Retention Scheme, corona virus grant funding and proactively managing cash-flow the charity has sufficient working capital to continue to meet its financial obligations and pay its liabilities as they fall due for the foreseeable future and therefore the financial statements have been prepared on a going concern basis. The board have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves held and the additional coronavirus funding received for the charity to be able to continue as a going concern.

o. Public Benefit Entity Concessionary Loans

Concessionary loans to/from other public benefit entities are initially recognised at the amount paid or received. Loans are subsequently adjusted to take account of interest payable or receivable, and any indicators of impairment losses.

2. Income from donations and legacies

	Restricted Funds	Unrestricted Funds	2021	2020
	£	£	£	£
Donations	-	25,004	25,004	25,533
Donations from HCT	-	338,629	338,629	358,746
Friends income	-	16,069	16,069	11,354
Government grants	-	3,396	3,396	-
	-	383,098	383,098	395,633

All income in the prior year was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

3. Income from other trading activities

	Restricted Funds £	Unrestricted Funds £	2021 £	2020 £
Book sales	-	551	551	1,113
Card sales	-	8	8	876
	<u>-</u>	<u>559</u>	<u>559</u>	<u>1,989</u>

All income in the prior year was attributable to unrestricted funds.

4. Income from investments

	Restricted Funds £	Unrestricted Funds £	2021 £	2020 £
Bank interest	-	112	112	517
Investment income	220,897	-	220,897	236,434
ARC ES Loan interest	-	526	526	-
	<u>220,897</u>	<u>638</u>	<u>221,535</u>	<u>236,951</u>

£236,434 of income in the prior year was attributable to restricted funds and £517 was attributable to unrestricted funds.

5. Income from charitable activities

	Restricted Funds £	Unrestricted Funds £	2021 £	2020 £
Weald	312,515	-	312,515	506,497
Dorset	515,769	-	515,769	382,083
Other area sites	72,597	-	72,597	51,364
Species co-ordination	428,035	-	428,035	298,181
Rare Reptiles	30,287	-	30,287	109,438
Rare Amphibians	122,760	-	122,760	24,100
Wider Public Involvement, Appreciation and Understanding	9,714	-	9,714	29,825
Research and Monitoring	6,255	-	6,255	5,370
Development of ARC	-	55,427	55,427	5,673
ARC Ecological Services	-	37,846	37,846	8,327
	<u>1,497,932</u>	<u>93,273</u>	<u>1,591,205</u>	<u>1,420,858</u>

£1,406,858 of income in the prior year was attributable to restricted funds and £14,000 was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

6. Other income

	Restricted Funds £	Unrestricted Funds £	2021 £	2020 £
Miscellaneous income	-	388	388	388
Miscellaneous Contracts	-	33,365	33,365	23,800
Sponsorship	-	-	-	16
	<hr/>	<hr/>	<hr/>	<hr/>
	-	33,753	33,753	24,204
	<hr/>	<hr/>	<hr/>	<hr/>

£11,968 of income in the prior year was attributable to restricted funds and £12,236 was attributable to unrestricted funds.

7. Investment management costs

	2021 £	2020 £
Investment manager fees	24,795	27,671
	<hr/>	<hr/>

All of the above costs were attributable to restricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

8. Analysis of expenditure on charitable activities

	2021	2020
	£	£
Costs of activities in furtherance of the Charity's objects		
Expenditure by area		
Weald sites	209,557	227,824
Dorset sites	543,746	463,368
Other areas	84,427	53,903
Species co-ordination	394,862	328,399
Rare Reptiles	68,700	126,404
Rare Amphibians	88,933	97,492
European and overseas projects	20,191	21,948
Wider Public Involvement, Appreciation and Understanding	57,520	69,748
Research and Monitoring	89,487	60,715
Policy and legislation	35,493	35,606
Development of ARC	78,434	120,877
Information and Communication	66,201	69,175
Administration, Compliance, Systems and Finance	24,406	198,660
Subsidiary costs	28,119	5,719
	<u>1,786,518</u>	<u>1,879,838</u>

The analysis of expenditure for 2021 is as follows:

	Activities undertaken directly	Support costs	Total
	£	£	£
Weald sites	92,066	117,491	227,824
Dorset sites	366,710	177,036	463,368
Other areas	58,957	25,470	53,903
Species co-ordination	290,161	104,701	328,399
Rare Reptiles	17,806	50,894	126,404
Rare Amphibians	12,962	75,971	97,492
European and overseas projects	1,015	19,176	21,948
Wider Public Involvement, Appreciation and Understanding	13,120	44,400	69,748
Research and Monitoring	36,728	52,759	60,715
Policy and legislation	-	35,493	35,606
Development of ARC	26,450	51,984	120,877
Information and Communication	12,032	54,169	69,175
Administration, Compliance, Systems and Finance	(144,980)	169,386	198,660
....Subsidiary costs	28,119	-	28,119
	<u>807,588</u>	<u>978,930</u>	<u>1,786,518</u>

£1,550,275 of expenditure in the prior year was attributable to restricted funds and £329,563 was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

9. Allocation of support costs

	Salaries and related costs £	Office overheads £	Vehicle costs £	Insurances £	Governance costs £	Other £	Total £
Weald sites	108,669	3,838	2,325	2,306	-	353	117,491
Dorset sites	150,463	13,708	7,546	4,612	-	707	177,036
Other areas	25,078	274	-	118	-	-	25,470
Species co-ordination	87,770	11,789	3,480	1,662	-	-	104,701
Rare reptiles	50,155	548	73	118	-	-	50,894
Rare amphibians	75,232	548	73	118	-	-	75,971
Europe and overseas	16,719	2,193	146	118	-	-	19,176
Wider Public Involvement, Appreciation and Understanding	41,796	2,193	293	118	-	-	44,400
Research and Monitoring	50,155	2,193	293	118	-	-	52,759
Policy and legislation	33,437	1,645	293	118	-	-	35,493
Development of ARC	50,153	1,097	293	441	-	-	51,984
Information and Communication	50,154	2,742	1,155	118	-	-	54,169
Admin	99,517	12,065	294	4,483	48,047	4,980	169,386
Total	839,298	54,833	16,264	14,448	48,047	6,040	978,930

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

10. Governance costs

	2021	2020
	£	£
Committee and meeting expenses	-	6,210
Auditors' remuneration	15,725	15,275
Auditors' remuneration – non audit work	12,344	9,818
Legal and professional fees	19,978	17,914
	<u>48,047</u>	<u>49,217</u>

11. Net income for the year

	2021	2020
	£	£
Net income is stated after charging:-		
Staff costs (Note 14)	1,033,431	973,474
Auditors' remuneration - audit	15,725	15,275
- other	12,344	9,818
Depreciation	28,144	24,681
Operating lease rentals	3,324	6,855
(Profit)/loss on fair value movement of investments	(495,803)	619,415
	<u>1,033,431</u>	<u>973,474</u>

12. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £15,725 (2020: £15,275) and other services of £12,344 (2020: £9,818).

13. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2020: £Nil).

The total amount of employee remuneration received by key management personnel is £136,430 (2020: £134,414). The trust considers its key management personnel comprise Helen Wraight, Dr Antony Gent and James Foster.

Trustees' expenses reimbursed for travelling and meeting costs during the year amounted to £nil (2020: £768). No (2020: Two) Trustees were in receipt of reimbursed expenses.

14. Staff costs and employee benefits

	2021	2020
	£	£
Wages and salaries	883,169	835,803
Social security costs	78,144	69,974
Other pension costs	72,118	67,697
	<u>1,033,431</u>	<u>973,474</u>

The average number of employees (excluding contract labour) during the year was 37 (2020: 36). No employee is paid over £60,000.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

15. Pension Scheme

Defined contribution pension scheme

The charitable company operates a defined contribution pension scheme. The pension cost for the year amounted to £72,118 (2020: £67,697). At the year end £7,568 was due in respect of pension contributions (2020: £7,267).

16. Tangible fixed assets

Group and charity

	Land and Buildings £	Computer & Office Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2020	1,236,773	78,188	75,906	1,390,867
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2021	<u>1,236,773</u>	<u>78,188</u>	<u>75,906</u>	<u>1,390,867</u>
Depreciation				
At 1 April 2020	12,389	45,860	75,906	134,155
Charge for year	16,519	11,625	-	28,144
Disposals	-	-	-	-
At 31 March 2021	<u>28,908</u>	<u>57,485</u>	<u>75,906</u>	<u>162,299</u>
31 March 2021	<u>1,207,865</u>	<u>20,703</u>	-	<u>1,228,568</u>
31 March 2020	<u>1,224,384</u>	<u>32,328</u>	-	<u>1,256,712</u>

Note: Included in land and Buildings is Land and Property at Noon Hill, Verwood which was left to The HCT in a will during 1998. The value placed at the time of the gift was set by the Trustees at £150,000. The freehold Property was sold during 2013/2014 for £290,000, and the SSSI land has been retained with a value of £Nil.

Included in land and buildings is a leasehold property which was purchased in 2018/2019, and refurbished in 2019/2020. The lease term is 999 years and runs until 7 March 3018.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

17. Fixed asset investments

Group

	Listed investments £	Total £
Cost/valuation		
At 1 April 2020	3,528,416	3,528,416
Additions	115,201	115,201
Disposals	(149,342)	(149,342)
Revaluation	491,052	491,052
At 31 March 2021	<u>3,985,327</u>	<u>3,985,327</u>
Impairment		
At 1 April 2020 and 31 March 2021	-	-
Carrying amount		
31 March 2021	<u>3,985,327</u>	<u>3,985,327</u>
31 March 2020	<u>3,528,416</u>	<u>3,528,416</u>
	2021	2020
	£	£
UK Quoted Securities:		
Fixed interest	554,950	608,690
Equities	1,061,680	896,808
Overseas fixed interest		-
Overseas equities	1,319,811	1,043,298
Other investments	1,048,886	979,620
Market value of investments at 31 March 2021	<u>3,985,327</u>	3,528,416
Cash held by Investment Managers	81,108	61,941
	<u>4,066,435</u>	<u>3,590,357</u>

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

17. Fixed asset investments (cont)

Charity

	Listed investments £	Other investments £	Total £
Cost/valuation			
At 1 April 2020	3,528,416	100	3,528,516
Additions	115,201	-	115,201
Disposals	(149,342)	-	(149,342)
Revaluation	491,052	-	491,052
At 31 March 2021	<u>3,985,327</u>	<u>100</u>	<u>3,985,427</u>
Impairment			
At 1 April 2020 and 31 March 2021	-	-	-
Carrying amount			
31 March 2021	<u>3,985,327</u>	<u>100</u>	<u>3,985,427</u>
31 March 2020	<u>3,528,416</u>	<u>100</u>	<u>3,528,516</u>
		2021 £	2020 £
UK Quoted Securities:			
Fixed interest		554,950	608,690
Equities		1,061,680	896,808
Overseas fixed interest			-
Overseas equities		1,319,811	1,043,298
Other investments		1,048,886	979,620
Market value of investments at 31 March 2021		<u>3,985,327</u>	3,528,416
Cash held by Investment Managers		81,108	61,941
Investment in subsidiary company		100	100
		<u>4,066,535</u>	<u>3,590,457</u>

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

Included with other investments is a 100% holding in the ordinary share capital of ARC Ecological Services Limited, a company incorporated in England and Wales on 20 October 2011. At the year end, the aggregate capital and reserves of the company amounted to (£7,091) and its surplus for the year amounted to £9,727.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

18. Debtors

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	265,571	433,023	255,130	433,023
Prepayments and accrued income	548,062	675,214	548,062	675,214
Other debtors	4,449	6,360	2,500	3,100
Loan to ARC Ecological Services Ltd (Concessionary)	-	-	36,265	34,348
	818,082	1,114,597	841,957	1,145,685

The loan to ARC Ecological Services of £36,265 is repayable in instalments, £30,634 is due in more than one year. The loan agreement was revised on 21 November 2020, interest at 4% above base rate per annum is due annually on 31 December and £526 interest payable at the year-end has been accrued. Capital repayments are due to be made in equal instalments on 31 December from 2021 to 2027. All other debtors are due within one year.

19. Creditors: amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	50,889	42,479	50,889	42,479
Accruals and deferred income	117,543	216,582	113,223	214,432
Other creditors	9,956	10,115	10,046	10,115
Social security and other taxes	21,363	19,357	21,281	19,357
Amount owed to Herpetological Conservation Trust	15,348	52,113	15,348	52,113
	215,099	340,646	210,787	338,496

20. Control

The charity is controlled by the trustees who are also the directors of the charitable company.

21. Operating lease commitments

As at 31 March 2021 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Operating leases which expire:		
Photocopier – within 2-5 years	-	3,744
Land and buildings – within 2-5 years	-	2,915
Land and buildings – within 1 years	2,915	5,000

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

22. Fund reconciliation

Group	Brought forward 1.4.2020 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2021 £
Restricted				
Species	16,322	62,847	-	79,169
Rare Amphibians	-	96,038	-	96,038
Rare Reptiles	-	1,000	-	1,000
Research and Monitoring	-	-	-	-
Other Areas	-	-	-	-
Weald	1,437	(1,437)	-	-
Dorset	-	22,665	-	22,665
Funds received and used for fixed assets	875,690	(19,854)	-	855,836
Investment portfolio	3,590,357	476,078	-	4,066,435
Legacy Income (for sites)	460,148	-	-	460,148
	<u>4,943,954</u>	<u>637,337</u>	-	<u>5,581,291</u>
Unrestricted	984,337	273,381	-	1,257,718
Total	<u>5,928,291</u>	<u>910,718</u>	-	<u>6,839,009</u>

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Tangible Fixed Assets	372,732	855,836	1,228,568	1,256,712
Investments	-	4,066,435	4,066,435	3,590,357
Current assets	1,100,085	659,020	1,759,105	1,421,868
Creditors: amounts falling due within 1 year	(215,099)	-	(215,099)	(340,646)
Net assets	<u>1,257,718</u>	<u>5,581,291</u>	<u>6,839,009</u>	<u>5,928,291</u>

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

22. Fund reconciliation (cont)

Charity

	Brought forward 1.4.2020 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2021 £
Restricted				
Species	16,322	62,847	-	79,169
Rare Amphibians	-	96,038	-	96,038-
Rare Reptiles	-	1000	-	1,000
Research and Monitoring	-	-	-	-
Other Areas	-	-	-	-
Weald	1,437	(1,437)	-	-
Dorset	-	22,665	-	22,665
Funds received and used for fixed assets	875,690	(19,854)	-	855,836
Investment portfolio	3,590,357	476,078	-	4,066,435
Legacy Income (for sites)	460,148	-	-	460,148
	<u>4,943,954</u>	<u>637,337</u>	<u>-</u>	<u>5,581,291</u>
Unrestricted	1,002,492	264,018	-	1,266,510
Total	<u>5,946,446</u>	<u>901,355</u>	<u>-</u>	<u>6,847,801</u>

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Tangible Fixed Assets	372,732	855,836	1,228,568	1,256,712
Investments	100	4,066,435	4,066,535	3,590,457
Current assets	1,104,465	659,020	1,763,485	1,437,773
Creditors: amounts falling due within 1 year	(210,787)	-	(210,787)	(338,496)
Net assets	<u>1,266,510</u>	<u>5,581,291</u>	<u>6,847,801</u>	<u>5,946,446</u>

23. Contingent Liabilities

- a) There are three grants received that will be required to be repaid if certain conditions are not met.

The EU grant, received via the RSPB, of £42,500 in 1996 is repayable if the land at Great Ovens is subsequently sold and the Heritage Lottery Fund grant of £62,516 is repayable if the land ceases to be used for approved purposes. The EU grant of £19,646 received for Worgret Heath is repayable if the land is subsequently sold. Also, the Heritage Lottery Fund grant of £103,125 received in 2001 for Lions Hill is repayable if that land ceases to be used for approved purposes or is sold.

- b) The SSSI land at Noon Hill is subject to a restriction, if it is subsequently sold. Any sale proceeds are to be donated to the RNLI and not retained by The HCT.
- c) Should the land at Norden and Corfe Bluff be sold, the use of the proceeds would be subject to restriction.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

24. Donated assets

- a) A piece of land which consists of a near-vertical cliff face was donated to the Trust in 2000. No value has been attributed to this donation due to the nature of the land.
- b) A further piece of land was acquired under Section 106 requirements. The HCT have received funds to manage the land, but there was no consideration paid for the land itself. No value has been attributed due to the restrictions placed on the land and the resultant deemed negligible value.

25. Related party transactions

See note 13 for details of trustee expenses and remuneration.

During the year Amphibian and Reptile Conservation Trust had the following transactions with The Herpetological Conservation Trust, a charity with which ARC has a transfer agreement.

	2021	2020
	£	£
Donation received from HCT	338,629	358,746

At the year end £15,348 was due from ARC to HCT (2020: £52,113) which is included in creditors/debtors (see note 18/19).

AMPHIBIAN AND REPTILE CONSERVATION TRUST

**DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
INCOME		
By organisation		
Natural Resources Wales	100	-
Welsh Sites	18,851	19,773
Welsh Government Mechanisms	24,262	9,422
Scottish Natural Heritage	12,323	9,482
RPA - Single Payment Scheme	106,414	63,998
Natural England – HLS Maintenance	444,627	411,282
Natural England - HLS Capital	304,332	292,730
Natural England – Memorandum of Agreements	44,587	9,000
Natural England – RPA clawback	56,825	(111,862)
HWM	9,729	23,219
Anglian Water	5,000	5,000
Norfolk WT/HLF	-	-
Heritage Lottery Fund	406,024	307,980
BAT conservation Trust	-	-
Dampney Trust	-	500
Postcode Lottery Wales	-	-
Naturescape	32,538	44,360
Jersey Multi Taxer	2,100	2,449
SITA/Landfill	1,945	20,800
Wales and West Housing	-	-
North Wales Trunk Road	-	-
ProSeurv Coed Darcy	-	-
RS MacDonald Grant	-	15,000
	<hr/>	<hr/>
	1,469,657	1,123,133
	<hr/>	<hr/>
VOLUNTARY INCOME		
Donations	25,004	25,533
Donation from HCT	338,629	358,746
Friends income	16,069	11,354
Government grants	3,396	-
	<hr/>	<hr/>
	383,098	395,633
	<hr/>	<hr/>
OTHER INCOME		
Bank interest	112	517
ARC ES Loan interest	526	-
Investment income	220,897	236,434
Miscellaneous contracts	33,365	23,800
Training income	-	6,666
Sponsorship/fundraising	82,527	280,534
Miscellaneous income	388	388
Book sales	551	1,113
Card sales	8	876
Scientific Meeting Fund	1,175	2,214
	<hr/>	<hr/>
	339,549	552,542
	<hr/>	<hr/>
TOTAL INCOMING RESOURCES	2,192,304	2,071,308
	<hr/>	<hr/>

AMPHIBIAN AND REPTILE CONSERVATION TRUST

**DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
EXPENDITURE		
Chemicals	5,135	1,598
Tools, equipment and servicing	20,997	20,738
Volunteer management expenses	1,321	1,142
Photography	-	-
Travel and subsistence	13,318	34,862
Labour costs	229	187
Contract management	93,251	70,900
Printing/publications	18,907	13,405
Captive breeding	1,639	703
Volunteer monitoring costs	5,552	1,182
Translation services	-	-
Contract survey	4,135	10,230
Consultancy fees	68,632	62,795
Meeting expenses	200	4,085
Promotional material	60	1,420
Rent and service charges	10,683	30,554
Venue Hire re HWM 2021 (2020)	-	23,904
Rates	-	615
Water rates	-	431
Electricity	3,043	4,496
Photocopier lease	3,324	4,260
Photocopying	911	1,905
PR Event	560	7
Reserve leases	35,696	6,855
Postage and stationery	4,661	4,133
Computer costs	10,838	19,351
Office maintenance	6,845	5,885
Telephone	4,537	6,023
Maps	-	13
Mobile phones	7,820	7,098
Sundries	806	1,245
Bank and card charges	708	1,148
Christmas costs	-	258
Library and reference material	-	15
Vehicle maintenance	4,205	11,437
Vehicle insurance	7,380	8,232
RAC membership	570	483
Road fund licensing	1,475	1,450
Fuel	3,972	5,883
General insurance	11,117	12,229
Life Insurance	2,576	5,718
Squatters insurance	755	852
Membership subscriptions	4,830	3,102
Trustees' expenses	140	768
Carried forward	360,828	391,597

AMPHIBIAN AND REPTILE CONSERVATION TRUST

**DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
Brought forward	360,828	391,597
Conference fees	14,235	3,083
Wages and salaries	893,758	835,802
Employer's National Insurance	78,007	69,974
Pension contributions	71,813	67,697
Miscellaneous Contract Costs	15,294	30,806
Training	1,215	9,363
Accountancy and book-keeping	34,099	31,441
Business Planning advice		3,360
HR Consultancy	3,240	7,958
Legal and professional	18,796	29,443
Pension Management Costs	3,658	3,563
Website design and maintenance	6,996	6,578
Fencing, gates and signs	1,774	10,612
Occupational health screening	3,522	3,672
Recruitment	784	1,212
Volunteer training	-	210
HLS restoration	(89,688)	109,034
HLS capital works	314,562	232,968
Homeworking	920	1,065
Fundraising materials	-	-
Depreciation	28,144	24,681
(Profit)/loss on sale of assets	-	-
Investment Management Fees	24,795	27,671
TOTAL RESOURCES EXPENDED	1,786,752	1,901,790
NET INCOMING/(OUTGOING) RESOURCES	405,552	169,518

AMPHIBIAN AND REPTILE CONSERVATION TRUST
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
AMPHIBIAN AND REPTILE CONSERVATION TRUST

Opinion

We have audited the financial statements of Amphibian and Reptile Conservation Trust for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, Consolidated Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102))”.

In our opinion the financial statements:

- give a true and fair view of the state of the group's affairs as at 31 March 2021 and of its results 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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 Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 charitable company trustees are responsible for the other information. The other information comprises the information included in the annual report of the trustees (directors), 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.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

AMPHIBIAN AND REPTILE CONSERVATION TRUST

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the financial statements.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 4, the charitable company trustees 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 charitable company trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the charitable company trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the charitable company trustees either intend to liquidate the 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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

AMPHIBIAN AND REPTILE CONSERVATION TRUST

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and breaches of The General Data Protection Regulation ("GDPR"). We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management and trustees how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year, of which there were none.
- Discussed with management whether any reportable health and safety incidents occurred under the requirements of RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) during the year, of which there were none.
- Review of the GDPR policy and enquiries to management as to the occurrence of any reportable breaches, of which there were none.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance, of which there were none.
- Reviewed Board minutes.
- Audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Reviewed estimates and judgements made in the accounts for any indication of bias, of which there were none.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
AMPHIBIAN AND REPTILE CONSERVATION TRUST

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006 and in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our work has been undertaken so that we might state to the charitable companies trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Anne-Marie Gates FCCA FCA (Senior Statutory Auditor)
For and on behalf of
PKF Francis Clark, Statutory Auditor,
Towngate House
2 – 8 Parkstone Road,
Poole,
BH15 2PW

Date: 17 December 2021