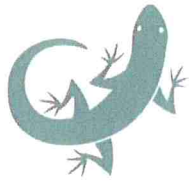
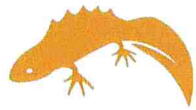


amphibian and reptile
conservation



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)

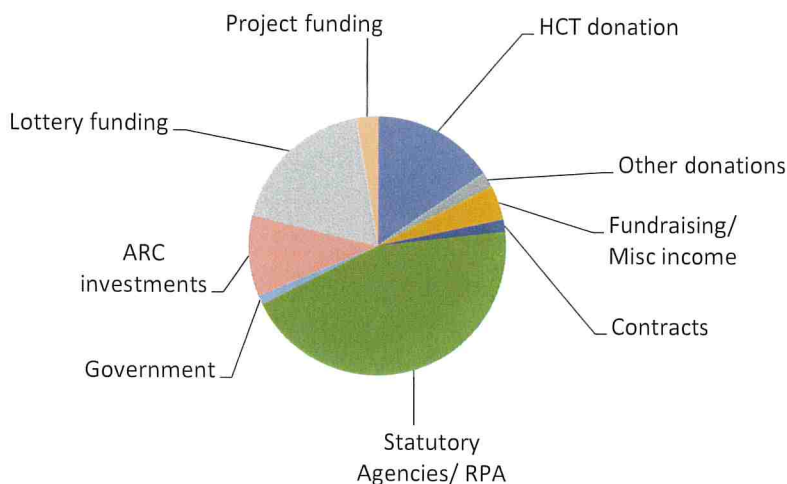


Figure 1 Proportion of Income by source

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 Trust's 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)

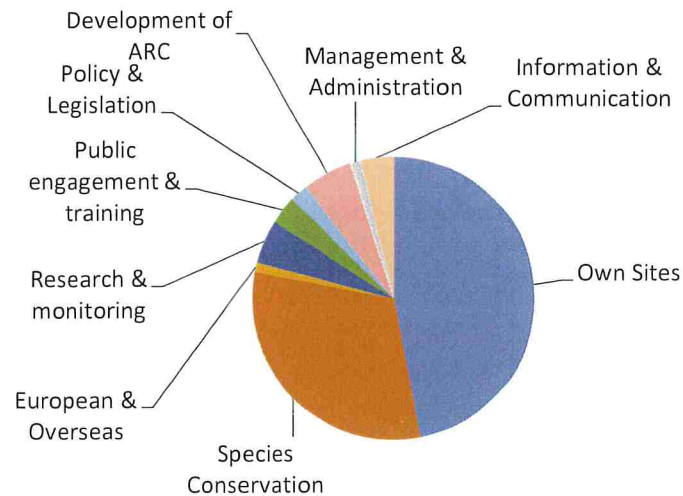


Figure 2 *Proportion of Expenditure by work area*

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 years 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 remain 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 Wright	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

INDEX

	Page
Trustees (Directors)	1
Legal and Administrative Information	2
Trustees' (Directors') Report	3 - 4
Independent Auditors' Report	5 - 8
Consolidated Statement of Financial Activities	9 - 10
Consolidated Balance Sheet	11
Balance Sheet	12
Consolidated Statement of Cash Flows	13
Notes to the Financial Statements	14 - 29
Schedules for Management Purposes	
Detailed Income and Expenditure Account	30 - 32

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
		<hr/>	<hr/>	<hr/>	<hr/>
		1,718,829	507,399	2,226,228	2,079,635
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
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		1,577,295	234,018	1,811,313	1,907,509
Net gains/losses on investments					
Realised		4,751	-	4,751	88,836
Unrealised		491,052	-	491,052	(708,251)
		<hr/>	<hr/>	<hr/>	<hr/>
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
NET CURRENT ASSETS		<u>1,544,006</u>	<u>1,081,222</u>
NET ASSETS		<u>6,839,009</u>	<u>5,928,291</u>
FUNDS	22		
Unrestricted		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
NET CURRENT ASSETS		<u>1,552,698</u>	<u>1,099,277</u>
NET ASSETS		<u>6,847,801</u>	<u>5,946,446</u>
FUNDS	22		
Unrestricted		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	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	383,098	383,098	395,633
	<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 2021

3. Income from other trading activities

	Restricted Funds £	Unrestricted Funds £	2021 £	2020 £
Book sales	-	551	551	1,113
Card sales	-	8	8	876
	<hr/>	<hr/>	<hr/>	<hr/>
	-	559	559	1,989

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	-
	<hr/>	<hr/>	<hr/>	<hr/>
	220,897	638	221,535	236,951

£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
	<hr/>	<hr/>	<hr/>	<hr/>
	1,497,932	93,273	1,591,205	1,420,858

£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
	1,786,518	1,879,838

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
	807,588	978,930	1,786,518

£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
	<hr/> 48,047 <hr/>	<hr/> 49,217 <hr/>

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
	<hr/> 1,033,431 <hr/>	<hr/> 973,474 <hr/>

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
	<hr/> 1,033,431 <hr/>	<hr/> 973,474 <hr/>

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	1,236,773	78,188	75,906	1,390,867
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	28,908	57,485	75,906	162,299
31 March 2021	1,207,865	20,703	-	1,228,568
31 March 2020	1,224,384	32,328	-	1,256,712

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>	<u>3,528,416</u>
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>	<u>3,528,416</u>
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	-	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	984,337	273,381	-	1,257,718
Total	<u>5,928,291</u>	<u>910,718</u>	<u>-</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>	5,946,446

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/> 1,469,657	<hr/> 1,123,133
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/> 383,098	<hr/> 395,633
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/> 339,549	<hr/> 552,542
TOTAL INCOMING RESOURCES	<hr/> 2,192,304	<hr/> 2,071,308

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