

amphibian and reptile
conservation



ARC Annual Report 2021-2022

Amphibian & Reptile Conservation

Annual report 2021/22

1. Introduction

a. Background to the Organisation

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

The Trust's charitable objects are:

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

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

This report covers the financial year from 1 April 2021 to 31 March 2022.

2. The Trust's aims for 2021/22

The Business Plan and five-year strategic plan were reviewed to provide a Work Plan for 2021/22.

During the year 2021/22 ARC aimed to:

Governance and management

- Aim to complete the transfer of assets from HCT with regard to its reserves as and when new leases are required.
- Review progress of last five year plan and develop the organisational strategy and structure for 2021/22 until 2025/26 which was put back due to Covid-19..
- Finalise and deliver the Work Plan 2021/22.
- Continue to tightly monitor the budget system, via the management accounts, and to review and restructure the budget and accounts to reflect the changes to the structure and workstreams.
- Maintain our programme of reviewing and revising the staff handbook and contracts of employment to ensure compliance with current employment law.
- Maintain our programme of Trustees Meetings and meetings of sub-groups of Trustees, including the Finance & Operations sub-group.
- Further invest in fundraising and developing and implementing the fundraising strategy.
- Review progress of last five year plan and develop the organisational strategy and structure for 2021/22 until 2025/26 which was put back due to Covid-19.

Own nature reserves

- Continue to maintain and manage our network of nature reserves looking to ensure effective and sustainable management.
- Engage with discussion on new funding mechanisms ensuring that we have a clear understanding of these schemes and that we seek funding where appropriate for our nature reserves. All of the sites have now been transferred to the new agri-environment funding scheme.
- Continue to look at developing CMSi – with a view to producing site management plans.

Species programmes

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

Communications and outreach

- Further develop and implement ARC's new membership scheme to incorporate a more exclusive offering to individual members and families to widen ARC's reach.
- Undertake a refresh of brand merchandising.
- Increase digital content with partners and projects to deliver project funding and partner requirements.
- Plan and deliver the Herpetofauna Workers Meeting in 2022: In two parts both digital and live following 2021 consultation to increase EDI inclusion.
- Produce *Hop Gossip* and the ARC e-Newsletter and undertake a review of ARC's publications.
- Implement a formal enquiries service, including updating FAQ's and reviewing the information available on the website.
- Develop and implement EDI policy and accreditation for the Trust in partnership with Rethink Nature and JNCC.

Administration, finance and organisational development

- Complete revision of ARC's strategy and communicate to both internal and external audiences.
- Develop our financial management and planning systems to align effectively with ARC's strategy and annual work plans.
- Continue to develop strategic relationships to support the Trust, notably with the NGO sector, and particularly including Rethink Nature (i.e. other species based NGOs), Freshwater Habitats Trust and with local amphibians and reptile groups.
- Continue to review and implement changes following the review of our IT systems in order to make the organisation more resilient for the future.
- Further develop our new Customer Relationship Management (CRM) system to include financial aspects such as membership, merchandise sales etc.
- Ensure compliance with GDPR and that the necessary processes are in place to enable compliance.
- Ensure compliance with reporting requirements.
- Ensure effective Governance and management of the Trust with a programme of Trustees Meetings, Finance & Operation Sub-Committee meetings and Senior Staff Management Team meetings.
- Maintain programme of health and safety management.
- Ensure programme of staff reporting to Trustees and Staff appraisals.
- Review staff structure and undertake review of all staff job descriptions and contracts and in light of a proposed Strategy Review.
- Increase levels of fundraising support and develop fundraising programme throughout the Trust.
- Further develop and promote the commercial consultancy arm (ARCESL) and build on the achievable income with a view to providing financial support for the charity.

Regional programmes

- Continue the South Wales '*Connecting the Dragons*' project delivery phase.
- Implement the submission for the delivery phase of the 'Species on the Edge' project in Scotland which has been delayed until March 2022.
- Continue with the Scottish project, funded by RS MacDonald and other funders, which began in September 2021. To continue to look for funding opportunities to address the shortfall in the next stage of the project.
- Continue to engage with Natur am Byth project in Wales with a view to applying for funding for Phase 2 (Delivery). The development phase began in September 2021.

- Continue our work on the Sefton Coast, which began through the Gems in the Dunes project and seek further funding to continue this work.

Science

- Take forward existing PhD projects and engage with academic institutions.
- Further develop the Trust's Science Strategy.
- Run the annual ARC/BHS Science Meeting in 2021.
- Publish ARC work in scientific journals.

Training

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

3. The organisation of the Trust

a. Trustees, Officers, Staff and structure

The Trust is governed by a Board of Trustees consisting of no less than three and no more than twelve members and this Board of Trustees directs the Trust. New Trustees are selected and appointed by the existing Board of Trustees at their formal meetings. The constitution requires the retirement of one third of the Trustees at each AGM (held at March Trustees' Meeting), but these posts can be re-appointed at the meeting. The Trustees held formal business meetings three times during the financial year, on 24th July and 27th November 2021 and 5th March 2022. The Finance sub-committee met on 17th June and 21st October 2021 and 11th February 2022. All meetings were held via Teams due to the continued issues relating to Covid.

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

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

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

The Trust manages risk through the Board of Trustees and senior staff with the focus of this activity being the Trust's Finance sub-committee. Key risks, covering all aspects of the Trust's work, are identified in a Risk Register that is reviewed annually and levels of risk and mitigation measures are considered. A review of the Risk Register was undertaken during the year as part of our annual audit process.

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

Within the Trust there is a defined structure with clear management and reporting lines. The Trust coordinates its programmes of work through a Senior Staff Management Team, consisting of Dr Tony Gent (CEO), Jim Foster (Conservation Director), Helen Wraight (Administration & Finance Manager), Gary Powell (Senior Reserves Manager), Dr Karen Haysom (Species Programmes Manager), Dr John Wilkinson (Science Programmes Manager) and Anju Sarpal (Outreach and Communications Manager). The board met regularly throughout the year to oversee the work of the organisation. During the reporting period the Trust employed 47 members of staff, on full-time or part-time contracts, although not all were employed at the same time.

At the end of March 2022, the Trust was employing 30 full-time and 10 part-time staff. During the year we also had contract assistance from other fieldworkers who worked closely with the staff of ARC. Throughout the year the Trust continued to use Contractors, supervised by ARC staff, to carry out significant work for the Trust. These contractor activities included habitat management and professional advice. We were able to undertake more of our management work, including work with our volunteers, during 2021 as some of the restrictions around Covid were relaxed. Outdoor work was able to fulfil any social distancing requirements that were still in place and we maintained a programme of testing for staff to ensure that people were as safe as they could be. The Trust continued to follow all government advice with regard to Covid during the year.

We had three PhD projects running during the year, and ARC's input to these was undertaken remotely. We remain grateful for the assistance from volunteers who helped with field surveys, at events and with conservation management tasks. We also had the assistance of a number of voluntary wardens who helped provide valuable extra oversight of our reserves throughout the year.

Three formal staff meetings were held via Teams during the year and in addition to this, we continued with our monthly 'catch up' Teams meetings for staff and weekly drop in coffee meetings via Teams to enable staff to continue to interact and try and avoid people feeling too isolated. Meetings of the Workstream Working Groups that oversee the delivery of the work plan and feed into the Business Plan and Strategy were also held via Teams.

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

b. Health & Safety

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

The Trust's Health & Safety Group consists of Richard Sharp (Health & Safety Officer), Tony Gent, Helen Wraight and Yvette Martin. The group met on three occasions

during the year and prior to the dates of our Trustee Meetings to ensure that any issues could be included for the Trustee's Meeting Agenda and discussed by the Board of Trustees. At the regular meetings the Health & Safety Group discuss the development and updating of policies and procedures. The group continued to revise our generic risk assessments and continued work on our lone working procedures. Our Health & Safety Officer undertook the annual revision of our Health and Safety policy and produced an annual report on Health & Safety within the Trust. The EAP (Employee Assistance Programme) continues to prove useful and it this has been retained for employees. A well being and inclusion survey was undertaken which included staff and volunteers. Home working has had an impact on both staff and the organisation, some have coped better with the isolation that comes with home working than others. In view of the lifting of restrictions, the Trust was keen to encourage staff to return to the office where possible.

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

c. Funding and support

The Trust continued with the development of its new 'membership' scheme to replace the Friends supporter base throughout the year. This development was led by our Outreach and Communications Manager and involved setting up a 'members' area on the website, along with other assets that members would benefit from. The new membership scheme was finally launched in November 2021. The Trust continued to use the services of a Fundraiser on a contractual basis to help develop our fundraising strategy and to assist with project funding and core funding bids, to maximise income to the Trust. The Trust remains a signed up Charity with the Fundraising Regulator.

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

- Anglian Water
- Banister Charitable Trust
- Flintshire County Council
- Friends of Thetford
- Garfield Weston
- Green Recovery Challenge Fund
- Helvellyn
- Herpetological Conservation Trust
- Landfill Tax North Wales
- Ministry of Defence
- National Lottery Heritage Fund
- Natural England
- Naturespace
- Nature Network Fund
- Natural Resources Wales
- R.S. MacDonald
- Rural Payments Agency
- Scottish Natural Heritage
- Siemens
- South Downs National Park
- Thistledown Trust
- Welsh Government
- William Dean Charitable Trust

The Trust remains grateful for the donations it receives from individuals throughout the year, which, where possible, are maximised through Gift Aid. During the year we completed on the purchase of a further piece of land within our Parley Common nature reserve and we would like to thank the individuals who donated towards the purchase of the site. The Trust again successfully tendered for a number of small projects throughout the year and these added to the Trust's income. The Trust's programme of training events was impacted on for the second year due to Covid but we were able to run a number of successful online training courses instead.

The Trust is grateful to the many volunteers and supporters who continue to assist us in our work during the year, including help with field conservation management work, survey and monitoring and supporting us at shows and events and with fundraising effort. Volunteers were very happy to get back out in the field as soon as restrictions allowed.

The Trust remains an active member of Wildlife & Countryside Link (W&CL) – a network of over 60 environmental bodies representing a joint membership of over 8 million people – that promotes the development of strong environmental policy and legislation in England and at the Westminster Parliament. ARC is also a member of Wales Environment Link and Scottish Environmental Link, the equivalent 'sister bodies' to W&CL for Wales and Scotland respectively.

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

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

d. Statement of compliance

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

4. Summary of financial position for 2021/22

ARC had total incoming resources for the year of £2,148,447 (£2,192,304 in 2020/21) and total expenditure of £1,928,420 (£1,786,752 for 2020/21) (see Figs 1 & 2). The HCT donation of £374,484 (£338,629 in 2020/21) is made up of investment income from two endowment funds.

Total Income £2,148,447 (ARC ONLY)

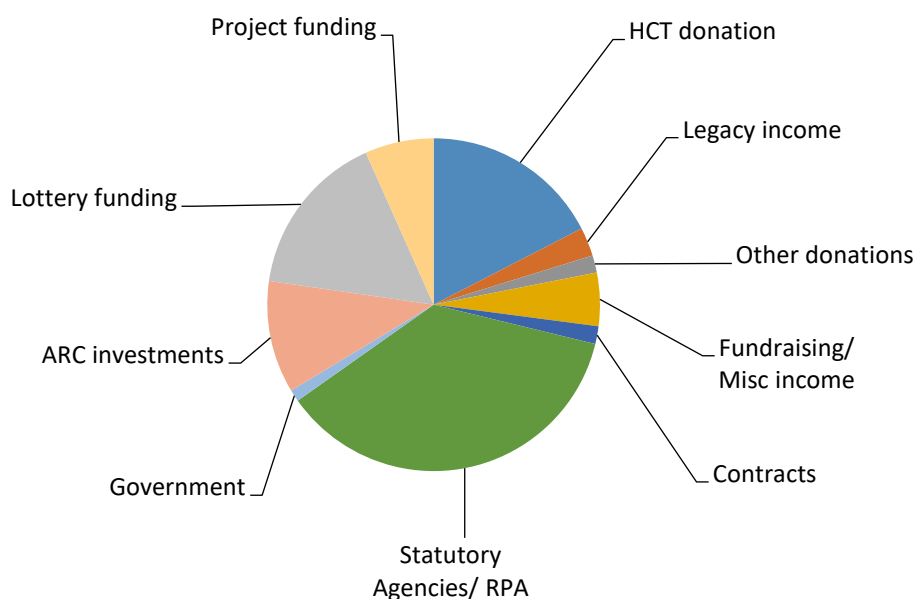


Figure 1 Proportion of Income by source

The Trustees maintain a financial reserve for discretionary use and as a cushion in the event of financial short-fall on a year to year basis as outlined in the Trust's 'Reserves Policy'. The total group funds held is £7,371,975 (£6,839,009 in 2020/21) of which £5,951,944 (£5,581,291 in 2020/21) relates to restricted funds. Of our total funds, £1,395,507 is held as Fixed Assets and £4,334,356 is held as Investments. After making allowances for these two figures our "free" reserve totals £1,048,020 (£884,986 in 2020/21). Full details of our financial position are given in our audited accounts for the period.

We continued our relationship with PKF Francis Clark as our appointed accountants, and through the year had numerous liaison meetings to ensure effective financial management. We continued to track income and expenditure over the year. We have retained the bookkeeping in-house, which works effectively and is supported by our accountants, PKF, who assist with enquiries and posting of salaries.

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

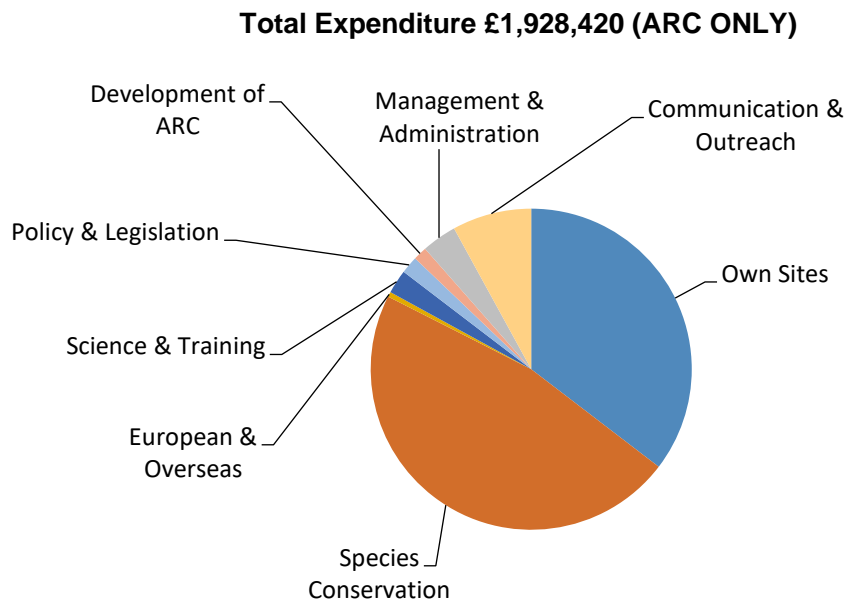


Figure 2 Proportion of Expenditure by work area

5. Achievements and performance for 2021/2022

a. Own Sites

The management of sites under our control remains a key element of our conservation strategy. Our sites are split between the Weald, Dorset, Hampshire, Norfolk, Cumbria and Wales. The nature of our control varies between sites. We own 24 reserves, which are mostly heathland sites in Dorset, Surrey and Hampshire, covering 339 ha. During the year we completed the purchase of land at Parley Common, amounting to c.20ha. Fundraising effort helped to secure the purchase. The rest of the sites are in Dorset, Parley (94.69ha), Great Ovens Hill (47.8 ha); Lions Hill (41.31 ha); Dunyeats Hill (39.71 ha), Norden (21.8 ha); Corfe Bluff (6.54 ha); Matchams House Slope (3.57 ha); Corfe Hills (7.9 ha), Noon Hill (4.94 ha); Ham Common 'Fuel Depot' (3.88 ha); East Worgret (5.17 ha); Green Pool (3.99 ha); Trigon (4.16 ha); Holnest (0.47 ha); Canford Cliffs/ Martello Road (0.28 ha); Upton 'Esso' (0.36 ha); and 'Purbeck Close' (0.04 ha); in Surrey these are Witley (24.19 ha); Hankley Gomez (2.93 ha), Gong Hill (1.62 ha); in Hampshire, Blackmoor (20ha) and in Cumbria, Hyton Marsh (3 ha) and Wales, White Lion (0.9 ha). Other sites are covered by a variety of different leases, agreements and licences. Our programme of site management is run by our Senior Reserves Manager Gary Powell, and overseen in Dorset by Senior Field Officer Chris Dresh and in Surrey and Hampshire by our Weald Reserves Manager Rob Free.

Some issues with the funding from RPA remain but we have made significant progress and built up a better dialogue that is enabling us to resolve these issues more effectively. Following the relaxation of Covid restrictions, we were able to continue with our extensive management programme which includes scrub and tree removal, provision of bare sand and bracken management as well as wardening, whilst maintaining any required social distancing and sanitisation.

This work involved the Trust's field team, professional contractors and volunteers and continued to be recorded on the CMSi system. Further work has continued on developing the planning and reporting elements of CMSi as well as assessing other similar systems. This will allow us to have a central system for planning, recording and

reporting all habitat management work against an agreed 5 year plan. We are developing and improving our overall longer term management planning.

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

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

b. Conservation Projects

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

The Trust continued the delivery phases of both of the National Lottery Heritage Fund (NLHF) funded projects 'Connecting the Dragons' (in Wales) and 'Snakes in the Heather' (in south of England) during 2021/22. Both projects received four years funding from the NLHF and will deliver a wide range of benefits to herpetofauna, the countryside and the public during this time. Restrictions imposed by Covid-19 precautions have continued to impact on both projects but good progress has still been made, with a lot of aspects being delivered via online means where in person was not possible. Discussions with the funders have continued to help make appropriate adaptations to delivery of agreed activities. We have maintained contact with our project volunteers to keep them updated of the situation.

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

Key achievements through working on species conservation plans and programmes

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

The Trust remained actively involved with biodiversity policy work directly and through Wildlife & Countryside Link (in England), Wales Environment Link and Scottish Environment Link.

We continue to promote our biodiversity work through the annual Herpetofauna Workers Meeting which we jointly organise and run with ARG UK. The 2022 event

was due to be held in two parts, Part 1 was held online and once again proved to be successful and well attended. There was then discussion around a Part 2 event with the idea of a face to face meeting later in 2022. Our Science Meeting was also held online, again being successful and well attended. It is hoped to hold both as face to face meetings in the following year. Both of these meetings will continue as a vehicle for bringing together a large number of like-minded people from a variety of backgrounds to discuss future conservation issues facing our native herpetofauna.

Back from the Brink and the Gems in the Dunes project ARC's *Gems in the Dunes* project was successfully completed during the year. We had hoped to continue the project on and an application for further funding was submitted but was not successful.

Rare reptiles Throughout the year we continued our species recovery work for rare reptiles, including our long-running sand lizard reintroduction programme and engaging with landowners over management of rare reptile habitat. We maintained our programme of 'Rapid Site Assessments' to evaluate the condition of rare reptile habitats.

Rare amphibians We coordinated work on the rare amphibian species through managing working groups with ARC staff and people from outside the organisation. ARC maintained the programme of regional recorders meetings that are essential for achieving effective national monitoring of natterjack toads. We continued to make improvements to the online recording system used for monitoring and improved the underlying maps. We continued to provide site management advice directly to landowners, visiting many sites across the species' range and offered training courses to volunteers regarding monitoring for natterjack toads. We trailed the use of natterjack data for SSSI site condition with Natural England, and undertook an assessment of the impact of sea level rise on natterjacks with funding from Natural England. ARC initiated translocations of natterjack toads to our Blackmoor site during the year.

ARC continued to work in partnership with the Norfolk Wildlife Trust, Forestry England and other partners on the recovery of the pool frog. We undertook a significant project funded through the Green Recovery Challenge Fund which involved head starting, visiting potential sites, coordinating survey, coordinating training and producing videos and external communications. A draft Favourable Conservation Strategy was produced for this species. This work involved the recruitment of a Project Manager and two short-term contract support staff. We continued to undertake habitat management at the first reintroduction site which is leased to ARC.

Great Crested Newt ARC organised the half-yearly great crested newt Working Group meetings. We held a workshop to look at the impacts of tree planting policies on these species. We contributed to the development of new ways of licensing development impacts on great crested newts by liaising with Natural England on national and local projects and by engaging with the district licensing scheme (run by NatureSpace with Newt Conservation Partnership, Freshwater Habitats Trust, DICE and others). We remain part of the Natural England's Great Crested Newt Expert Licensing Panel.

Scottish Projects ARC continued a project in Scotland working on the conservation of and education about reptiles in Scotland, and in particular adders. We became increasingly active in engaging with Scottish Environment Link, including recruiting new MSP Champions for species and habitats. We held training courses to help recruitment to the ARC's monitoring programme and trialled new approaches (eDNA 'metabarcoding') to trial pond survey. We held many walks and talks, worked with youth groups and developed education materials for schools and for the future 'Adopt a pond' and 'Champhibians' campaigns.

ARC was involved in the development of a large scale conservation project, Species on the Edge, in Scotland with the Rethink Nature Partnership and NatureScot. The bid

was successfully submitted to NHLF in February 2022; ARC will be focusing on a landscape-scale project on the north Solway Coast.

Welsh Projects ARC has continued to be involved in developing the Natur am Byth! Project bid to NHLF, via partnership between Rethink Nature, other NGO partners and Natural Resources Wales, that follow similar principles to Back from the Brink and Species on the Edge to help species recovery at landscape scale. A small project was established through the Green Recovery Fund, and subsequently Land fill, to fund setting up monitoring sites across Wales to help establish the National Amphibian Survey.

Overseas ARC remains a member of the UK Overseas Territories Forum and engaged with the group in connection with work in the Caribbean territories and European Crown Dependencies.

c. Awareness and Education

ARC has actively developed a programme to encourage wider inclusion. We have worked across the organisation and engaged with a range of partners to evaluate our current position and to develop our policies, training and approaches. We achieved the Investors in Diversity small charities award through working with the National Centre for Diversity.

ARC resumed element of face to face training programme and continued with online delivery throughout the year for both volunteers and professionals, including providing training for partner organisations such as the National Trust. We continued to develop and deliver our partnership training programme with Field Studies Council.

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

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

ARC remained busy with its media work throughout the year and our following continues to grow. We increased the amount of news and information going out on social media and this saw an uptake in followers, with over 17,000 followers on Facebook (up 3k) and YouTube (490 plus subscribers and 60,100 views) and over 17,600 followers on Twitter, (an increase of 1.1k). We continued to grow our followers on Instagram (3,000 plus followers, and increase of 600) and Linked In (now 12,400 followers – an increase of 2.9k) and have focused on promoting the work of the Trust throughout lockdown.

We launched our new membership scheme in November, and produced two editions of *Hop Gossip* during the year, and developed a new members' area for members.

Visitors to the website continue to sign up to receive ARC bi-monthly e-newsletter; the readership increased during the year by 800 and is now sent to over 2,200 supporters. Data taken from Google Analytics shows that between 1 April 2021 and 31 March 2022, the ARC website was visited by 242,776 (down 23% on previous year) and received 518,603 page views (down 22% from the previous year). The most popular website pages continue to be the species information pages and FAQs.

We have supported the joint social media communications being undertaken by partners such as Back from the Brink, Natural England, Rethink Nature and Wildlife & Countryside Link. During Autumn 2021 we carried out our annual joint social media campaign in partnership with The British Hedgehog Preservation Society. This

campaign aims to raise awareness of small animals in bonfires. We also carried out social media campaigns for Volunteer week, World Frog Day, Amphibian Awareness Week, Reptile Awareness Day, World Lizard Day, World Snake Day and Heath Week.

d. Research and Monitoring

We made significant progress in our monitoring and surveillance programme on a number of different fronts. We undertook further preparatory work to launch the National Amphibian Reptile Surveys, including training, managing volunteer data and promoting survey protocols, and engaged with partner organisations. We launched the ARC survey hub in November, further developing its content and making data more accessible.

We continued involvement in the three current PhD studies, including (i) investigating UK toad declines in partnership with the Universities of Wolverhampton and Salford; (ii) studying impacts of invasive alpine newts with the University of Plymouth and ZSL and (iii) analyses of monitoring data and its application to describing status with the University of Kent and the Centre for Ecology and Hydrology, and developed two further projects for 2022.

With Natural England, we published the National Red lists for Britain's amphibians and reptiles, in August.

The annual ARC and British Herpetological Society Scientific Meeting was held on 4th December 2021, undertaken online. The event was well attended, and provided a good variety of talks.

e. Policy and Legislation

A considerable amount of advocacy was generated around proposed policy and legislative changes and notably in England. Key areas of work revolved around the Land Use Planning systems, agriculture, water and biodiversity policy – the latter notably through changes introduced by the Environment Act 2021, Nature Recovery Networks, Local Nature Recovery Strategies and tree planting plans related to climate change mitigation. We have engaged with proposals to amend protection to reptiles and amphibians (including input to the 7th Quinquennial Review) and develop statutory biodiversity targets both within the English legislation and for the UK as a whole through NGO partnerships. ARC remained actively involved in the development of new legislation and policy across the UK, through engagement with the 'Link' partnerships in England, Scotland and Wales, through working directly with Government and the nature conservation agencies and through working on practical implementation projects, such as our continuing active involvement with the implementation of 'District Level Licensing' for great crested newts including representation on Natural England's Great Crested Newt Licensing Expert Panel.

f. Developing ARC

We continue to invest in ARC's IT infrastructure, including further development of our new CRM system, refining the system following day to day use and issues that arose from this. ARC continues to grow and so we need to ensure that the systems in place are adequate to cope with future requirements. ARC has continued to ensure compliance with GDPR, through our IT Officer.

We started the process of developing ARC's new strategy during the year, with a view to publishing this in 2022.

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

The Staff Handbook was updated to ensure compliance with current employment regulations and Contracts of Employment were reviewed over the year and amended to reflect changes in employment legislation.

We retained the services of a contract fundraiser working part time for ARC during the year. This post continued to contribute to the development of a broad fundraising strategy, integrating with the various work streams across the organisation. The Trust benefited from the legacies programme throughout 2021-22 and the fundraiser continued to directly pursue fundraising bids for both projects and core funds.

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

g. Effective working

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

The system of staff appraisals was maintained and individual training needs identified and addressed. We continued with outsourcing of the Trust's payroll but and have continued with our in-house bookkeeping, which is cost and time effective. We continued to use external Human Resource advice and expertise with regard to staffing, policy and procedural issues. Outsourcing these areas of work offers the most efficient and cost effective way of dealing with these issues. We continue working with our pension providers and payroll department to ensure that auto-enrolment is up to date and that we are compliant in all aspects.

6. Future priorities and development of the Trust

The ARC Business Plan and Work Plan for 2021/22 were updated to start planning ARC's future priorities.

During the year 2022/2023 ARC will:

Own nature reserves

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

Species programmes

- Maintain leading role and delivery of recovery programmes for the rare species of amphibian and reptile including the pool frog, natterjack, sand lizard and smooth snake.

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

Communications and outreach

- Publish externally facing Strategy Review document
- Understand the role of engagement in developing ARC's business; establish actions and policies, and create products, that encourage greater participation and reduce barriers to inclusion
- Launch and further develop ARC's new membership scheme to widen ARC's reach.
- Increase digital content with partners and projects to deliver project funding and partner requirements.
- Plan and deliver the Herpetofauna Workers Meeting in 2023:
- Rebrand ARC's membership newsletter and the ARC e-Newsletter and undertake a review of ARC's publications.
- Development ARC's enquiries service, including recruitment of staff to support this. Update FAQ's and the information available on the website.
- Develop and implement EDI policy and accreditation for the Trust in partnership with Rethink Nature.

Governance, Administration, finance and organisational development

- Maintain our programme of Trustees Meetings and meetings of sub-groups of Trustees, including the Finance & Operations sub-group, and ensure compliance with reporting requirements.
- Undertake an annual review the Trusts' policies and Risk Register
- Aim to complete the transfer of assets from HCT with regard to its nature reserves, ensuring that as leases come up for renewal they are renewed in the name of Amphibian and Reptile Conservation and to work towards transferring those in the name of individual Trustees to the organisation.
- Develop the organisational strategy to 2030; initiate review of organisational structure and prepare five year plan for 2023/24 to 2027/28.
- Finalise and deliver the Work Plan 2022/23.

- Continue to tightly monitor the budget system, via the management accounts, and to review the structure to reflect the workstream format.
- Continue to invest in fundraising and developing and implementing the fundraising strategy.
- Maintain our programme of reviewing and revising the staff handbook, and contracts of employment to ensure compliance with current employment law. Undertake a full review of staff Job Descriptions
- Develop our financial management and planning systems to align effectively with ARC's strategy and annual work plans.
- Continue to develop strategic relationships to support the Trust, notably with the NGO sector, and particularly including Rethink Nature (i.e. other species based NGOs), Freshwater Habitats Trust and with local amphibians and reptile groups.
- Continue to review and implement changes following the review of our IT systems in order to make the organisation more resilient for the future.
- Further develop our new Customer Relationship Management (CRM) system to include financial aspects such as membership, merchandise sales etc.
- Ensure compliance with GDPR and that the necessary processes are in place to enable compliance.
- Ensure effective management of the Trust with a programme of Senior Staff Management Team meetings.
- Maintain programme of health and safety management.
- Ensure programme of staff reporting to Trustees and Staff appraisals.
- Further develop and promote the commercial consultancy arm (ARCESL) and build on the achievable income with a view to providing financial support for the charity.

Regional programmes

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

Science

- Take forward existing and new PhD projects and engage with academic institutions.
- Further develop the Trust's Science Strategy.
- Run the annual ARC/BHS Science Meeting in 2022.
- Publish ARC work in scientific journals.

Training

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

7. Patrons, Trustees and Staff

Patrons

The Earl of Malmesbury
Chris Packham
Iolo Williams
Lucy Cooke

Trustees (Directors)

Mr Jonathan Webster (Chairman)
Mr Howard Inns (Vice- Chairman)
Professor Trevor Beebee BSc, PhD
Dr Roger Mitchell BSc, MSc, PhD, CBIol, FRSB (Treasurer)
Mrs Jan Clemons BSc, MRSB
Professor Richard Griffiths BSc, PhD, FRSB
Mrs Pip Perry MBE
Mr Jeremy Bruce MSc, BA
Dr Robert Jehle BSc, PhD

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

Staff

Dr Tony Gent PhD, CBIol, MRSB	Chief Executive Officer
Mr Jim Foster BSc, MSc, MCIEEM	Conservation Director
Mr Gary Powell	Senior Reserves Manager
Mrs Helen Wraight	Administration and Finance Manager
Miss Angela Reynolds BSc	Administrative Support Officer
Mrs Martine Watkins	Asst Administration & Finance Officer
Ms Anju Sarpal BA., MICPR Chart.	Communications & Outreach Manager
Mrs Kim Boughey BSc, MRes	Friendship & E-Communications Officer
Dr John Wilkinson BSc, PhD	Science Programme Manager
Dr Rob Ward BSc, MSc, PhD	Data and GIS Officer
Dr Karen Haysom BSc, PhD	Species Programmes Manager
Mr Ben Limburn BSc	Snakes in the Heather Citizen Science and Operations Officer
Mr Owain Masters	Snakes in the Heather Public Engagement and Education Officer
Mr Nicholas Moulton	Reptile Conservation Officer
Miss Yvette Martin BSc, MSc	Amphibian Conservation Officer
Mrs Dorothy Driver BSc	Great Crested Newt Officer/ Species Coordinator
Mrs Fiona Sunners	Gems in the Dunes Project Manager
Mr Andrew Hampson BSc	Gems in the Dunes Project Officer
Mr Mark Barber BSc, MScRes	Connecting the Dragons Project Officer
Mr Peter Hill	Connecting the Dragons Project Officer
Mr George Mee	Monitoring Dragons Project Officer
Mr Joe Franklin	Monitoring Dragons Project Officer
Miss Janet Ullmann	Scotland Amphibian & Reptile Education Officer
Mrs Rachael Cooper-Bohannon	Scotland Amphibian & Reptile Project Officer
Ms Amanda Cartwright	North Wales Officer
Mr Richard Johnson	Dorset Field Officer
Mr Richard Sharp	Dorset Field Officer and Health & Safety Officer
Mr Chris Dresh	Senior Dorset Field Officer

Mr James Anderson-Barr
Mr Will Emmett-Mair
Mr Stuart Handyside
Mr Philip O'Keefe
Mr Daniel Parker
Mr Rob Free
Mr John Gaughan
Miss Bryony Davison
Mr Jack Harper
Miss Fiona Haynes
Mr Thaddeus Coward
Mr Andrew Buxton Ph.D, CIEEM
Miss Rachael Maddison
Mr Johnny Novy PGC
Mr Paul Kirkland

Dorset Field Officer
Dorset Field Officer
Seasonal Dorset Field Officer
Seasonal Dorset Field Officer
Seasonal Dorset Field Officer
Weald Reserves Manager
Wealden Field Officer
Wealden Field Officer
Wealden Field Officer
Wealden Field Officer
Seasonal Wealden Field Officer
SMNCP Project Officer
SMNCP South East Project Officer
IT Project Officer
Coastal Treasures Project Development Officer

Mr Paul Edgar
Mr John Baker
Mr Ben King
Miss Emily Jordan

Senior Ecologist - Projects
Pool Frog Recovery Project Manager
Pool Frog Recovery Project Officer
Pool Frog Recovery Project Assistant

Signed:

Chief Executive Officer
December 2022

Company No. 06932972 (England and Wales)

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ACCOUNTS YEAR ENDED 31 MARCH 2022

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AMPHIBIAN AND REPTILE CONSERVATION TRUST**LIST OF TRUSTEES (DIRECTORS)****31 MARCH 2022****Trustees (Directors)**

Professor Trevor Beebee BSc, PhD

Mr Jeremy Bruce MSc, BA

Mrs Janice Clemons BSc, MRSB

Professor Richard Griffiths BSc, PhD, FRSB

Mr Howard Inns (vice chairman)

Dr Robert Jehle BSc, PhD

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

Mrs Phillipa Perry M.B.E.

Mr Jonathan Webster (chairman)

Company Secretary

Dr Antony Hugh Gent BSc, PhD, CBiol, MRSB

Key Staff

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

Helen Wraight (Administration and Finance Manager)

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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

YEAR ENDED 31 MARCH 2022

The Trustees present their Report and the audited Consolidated Financial Statements, for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the charity and of the group.

Review of Activities

The Trustees have produced a separate Annual Report for 2020/10 reviewing the Trust Activities for the Herpetological Conservation Trust and the Amphibian and Reptile Conservation Trust which incorporates the necessary narrative information required by the Statement of Recommended Practice.

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

Trustees

The full list of Trustees is shown on page 1.

Public Benefit

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

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

Reserves Policy

The Trustees aim to maintain a ‘reserve’ fund as an element of the unrestricted funds for discretionary use and as a cushion in the event of financial short-fall on a year to year basis. While accepting that this may not be possible in some years, the Trustees aim to see this amount grow year by year. At the year end unrestricted group reserves were £1,420,031 (2021 £1,257,718).

Risk Management

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

YEAR ENDED 31 MARCH 2022

Statement of Trustees' Responsibilities

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

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

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

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

Disclosure of information to the auditors

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

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

Auditors

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

Small Company Provisions

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

This Report was approved by the Trustees on 25 January 2023 and signed on their behalf by

Jonathan Webster (Chairman)
Director

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Amphibian and Reptile Conservation Trust for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Balance Sheet, Consolidated Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities SORP (FRS 102)”.

In our opinion the financial statements:

- give a true and fair view of the state of the group's affairs as at 31 March 2022 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The charitable company trustees are responsible for the other information. The other information comprises the information included in the annual report of the trustees (directors), other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 4, the charitable company trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the charitable company trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

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

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

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

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Discussed with management whether any reportable health and safety incidents occurred under the requirements of RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) during the year.
- Review of the GDPR policy and enquiries to management as to the occurrence of any reportable breaches.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.
- Audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Reviewed estimates and judgements made in the accounts for any indication of bias.

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2022

Use of our report

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

Anne-Marie Gates FCCA FCA (Senior Statutory Auditor)
For and on behalf of
PKF Francis Clark, Statutory Auditor,
Towngate House
2 – 8 Parkstone Road,
Poole,
BH15 2PW

Date: 27 January 2023

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

YEAR ENDED 31 MARCH 2022

	Note	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	2	-	470,447	470,447	383,098
Other trading activities	3	-	1,171	1,171	559
Investments	4	234,338	1,550	235,888	221,535
Charitable activities	5	1,376,992	68,085	1,445,077	1,591,205
Other	6	-	37,212	37,212	33,753
		<hr/>	<hr/>	<hr/>	<hr/>
		1,611,320	578,645	2,189,795	2,226,228
Expenditure on:					
Raising funds	7	26,485	-	26,485	24,795
Charitable activities	8	1,274,160	650,490	1,924,650	1,786,518
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		1,300,645	650,490	1,951,135	1,811,313
		<hr/>	<hr/>	<hr/>	<hr/>
Net gains/losses on investments					
Realised		(6,826)		(6,826)	4,751
Unrealised		301,132		301,132	491,052
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/expenditure		604,991	(72,025)	532,966	910,718

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

YEAR ENDED 31 MARCH 2022

	Note	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total 2022 £	Total 2021 £
Net incoming resources before transfers (from page 9)		604,991	(72,025)	532,966	910,718
Gross transfers between funds		(234,338)	234,338	-	-
Net movement in funds		370,663	162,313	532,966	910,718
Reconciliation of funds					
Funds brought forward		5,581,291	1,257,817	6,839,009	5,928,291
Funds carried forward	22	5,951,944	1,420,031	7,371,975	6,839,009

All income and expenditure derive from continuing activities.

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible Fixed Assets	16	1,395,507	1,228,568
Investments	17	4,334,256	4,066,435
		<u>5,729,763</u>	<u>5,295,003</u>
CURRENT ASSETS			
Debtors	18	836,450	818,082
Cash at bank and in hand		1,070,640	941,023
		<u>1,907,090</u>	<u>1,759,105</u>
LIABILITIES FALLING DUE WITHIN ONE YEAR			
Creditors	19	264,878	215,099
NET CURRENT ASSETS		<u>1,642,112</u>	<u>1,544,006</u>
NET ASSETS		<u>7,371,975</u>	<u>6,839,009</u>
FUNDS	22		
Unrestricted		1,420,031	1,257,718
Restricted		5,951,944	5,581,291
		<u>7,371,975</u>	<u>6,839,009</u>

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

Approved by the Board of Trustees on 25 January 2023 and signed on its behalf by

Jonathan Webster (Chairman)
Director

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

Company Number: 06932972 (England and Wales)

AMPHIBIAN AND REPTILE CONSERVATION TRUST**BALANCE SHEET AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible Fixed Assets	16	1,395,507	1,228,568
Investments	17	4,334,356	4,066,535
		<u>5,729,863</u>	<u>5,295,103</u>
CURRENT ASSETS			
Debtors	18	867,047	841,957
Cash at bank and in hand		1,024,887	921,528
		<u>1,891,934</u>	<u>1,763,485</u>
LIABILITIES FALLING DUE WITHIN ONE YEAR			
Creditors	19	259,663	210,787
NET CURRENT ASSETS		<u>1,632,271</u>	<u>1,552,698</u>
NET ASSETS		<u>7,362,134</u>	<u>6,847,801</u>
FUNDS	22		
Unrestricted		1,410,190	1,266,510
Restricted		5,951,944	5,581,291
		<u>7,362,134</u>	<u>6,847,801</u>

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

Approved by the Board of Trustees on 25 January 2023 and signed on its behalf by

Jonathan Webster (Chairman)
Director

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash flow from operating activities			
Net income/(expense)		532,966	910,718
Depreciation	16	27,181	28,144
Investment Income	4	(235,888)	(221,535)
(Gains)/Losses on investments	11	(294,306)	(495,803)
(Increase)/decrease in debtors		(18,368)	303,728
(Decrease)/increase in creditors		49,779	(127,709)
Cash flow from operating activities		61,364	397,543
Cash flow from investing activities			
Payments to acquire tangible fixed assets	16	(194,120)	-
Payments to acquire investments	17	(49,069)	(115,201)
Receipts from sales of investments		102,220	149,042
Investment income	4	235,888	221,535
Net cash flow from investing activities		94,919	255,376
Net increase/(decrease) in cash and cash equivalents		156,283	652,919
Cash and cash equivalents at 1 April 2021		1,022,131	369,212
Cash and cash equivalents at 31 March 2022		1,178,414	1,022,131
Cash and cash equivalents consist of:			
Cash at bank and in hand		1,070,640	941,023
Cash held by investment managers		107,774	81,108
Cash and cash equivalents at 31 March 2022		1,178,414	1,022,131

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1. Summary of significant accounting policies

a. General information and basis of preparation

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

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

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

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

b. Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2022.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus/ (deficit) for the financial year of £514,333 (2021 surplus £901,355).

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

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

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

c. Funds

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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

d. Income recognition

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

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

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

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

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

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

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

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

e. Expenditure recognition

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

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

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

Grants payable to third parties are within the charitable objectives.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

f. Support costs allocation

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

The analysis of these costs is included in note 9.

g. Tangible fixed assets

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

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

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

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

h. Investments

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

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

Investments in subsidiaries are measured at cost less impairment.

i. Debtors and creditors receivable/payable within one year

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

j. Cash and cash equivalents

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

k. Operating leases

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

l. Pensions

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

m. Tax

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

n. Going concern

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

o. Public Benefit Entity Concessionary Loans

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

2. Income from donations and legacies

	Restricted Funds £	Unrestricted Funds £	2022 £	2021 £
Donations	-	15,148	15,148	25,004
Donations from HCT	-	374,484	374,484	338,629
Friends income	-	20,815	20,815	16,069
Government grants	-	-	-	3,396
Legacy income	-	60,000	60,000	
	<hr/>	<hr/>	<hr/>	<hr/>
	-	470,447	470,447	383,098

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

3. Income from other trading activities

	Restricted Funds £	Unrestricted Funds £	2022 £	2021 £
Merchandising sales		1,171	1,171	559
		1,171	1,171	559

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

4. Income from investments

	Restricted Funds £	Unrestricted Funds £	2022 £	2021 £
Bank interest	-	115	115	112
Investment income	234,338	-	234,338	220,897
ARC ES Loan interest	-	1,435	1,435	526
	234,338	1,550	235,888	221,535

£220,897 of income in the prior year was attributable to restricted funds and £638 was attributable to unrestricted funds.

5. Income from charitable activities

	Restricted Funds £	Unrestricted Funds £	2022 £	2021 £
Weald	206,637	60,508	267,145	312,515
Dorset	428,558	-	428,558	515,769
Other area sites	104,145	-	104,145	72,597
Species co-ordination	389,814	-	389,814	428,035
Rare Reptiles	83,729	-	83,729	30,287
Rare Amphibians	162,709	123,117	285,826	122,760
Wider Public Involvement, Appreciation and Understanding	-	-	-	9,714
Science and Research	1,400	-	1,400	6,255
Development of ARC	-	(156,888)	(156,888)	55,427
ARC Ecological Services	-	41,348	41,348	37,846
	1,376,992	68,085	1,445,077	1,591,205

£1,497,932 of income in the prior year was attributable to restricted funds and £93,273 was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

6. Other income

	Restricted Funds £	Unrestricted Funds £	2022 £	2021 £
Miscellaneous income	-	288	288	388
Miscellaneous Contracts	-	36,924	36,924	33,365
Sponsorship				-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	37,212	37,212	33,753
	<hr/>	<hr/>	<hr/>	<hr/>

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

7. Investment management costs

	2022 £	2022 £
Investment manager fees	26,485	24,795
	<hr/>	<hr/>

All of the above costs were attributable to restricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

8. Analysis of expenditure on charitable activities

	2022 £	2021 £
Costs of activities in furtherance of the Charity's objects		
Expenditure by area		
Weald sites	206,637	209,557
Dorset sites	402,196	543,746
Other areas	73,698	84,427
Species co-ordination	463,706	394,862
Rare Reptiles	220,638	68,700
Rare Amphibians	223,475	88,933
European and overseas projects	9,615	20,191
Science and Research	46,425	89,487
Policy and legislation	33,767	35,493
Development of ARC	-	78,434
Comms, Outreach and Wider Public Involvement	153,955	123,721
Administration, Compliance, Systems and Finance	67,824	24,406
Subsidiary costs	22,715	28,119
	1,924,650	1,786,518

The analysis of expenditure for 2022 is as follows:

	Activities undertaken directly £	Support costs £	Total £
Weald sites	98,767	107,870	206,637
Dorset sites	205,196	197,000	402,196
Other areas	43,165	32,533	73,698
Species co-ordination	251,275	212,431	463,706
Rare Reptiles	121,260	99,378	220,638
Rare Amphibians	120,644	102,831	223,475
European and overseas projects	967	8,648	9,615
Science and Research	9,646	36,779	46,425
Policy and legislation	-	33,767	33,767
Development of ARC	-	-	-
Comms, Outreach and Wider Public Involvement	27,910	126,045	153,955
Administration, Compliance, Systems and Finance	24,450	43,374	67,824
Subsidiary costs	22,715	-	22,715
	923,994	1,000,656	1,924,650

£1,552,500 of expenditure in the prior year was attributable to restricted funds and £234,018 was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

9. Allocation of support costs

	Salaries and related costs	Office overheads	Vehicle costs	Insurances	Governance costs	Internal reallocation	Total
	£	£	£	£	£	£	£
Weald sites	93,300	10,951	2,201	1,418	-	-	107,870
Dorset sites	170,391	20,000	4,020	2,589	-	-	197,000
Other sites	28,139	3,303	664	427	-	-	32,533
Species co-ordination	183,737	21,567	4,335	2,792	-	-	212,431
Rare reptiles	85,955	10,089	2,028	1,306	-	-	99,378
Rare amphibians	88,941	10,440	2,099	1,351	-	-	102,831
Europe and overseas	7,480	878	176	114	-	-	8,648
Science and Research	31,811	3,734	751	483	-	-	36,779
Policy and legislation	29,206	3,428	689	444	-	-	33,767
Development of ARC	134,406	15,777	3,171	2,042	-	(155,396)	-
Comms, Outreach and Wider Public Involvement	109,019	12,797	2,572	1,657	-	-	126,045
Admin	153,156	17,977	3,614	2,327	47,936	(181,636)	43,374
Total	1,115,541	130,941	26,320	16,950	47,936	(337,032)	1,000,656

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

10. Governance costs

	2022	2021
	£	£
Committee and meeting expenses		-
Auditors' remuneration	14,200	15,725
Auditors' remuneration – non audit work	11,153	12,344
Legal and professional fees	24,392	19,978
	<hr/> 49,475 <hr/>	<hr/> 48,047 <hr/>

11. Net income for the year

	2022	2021
	£	£
Net income is stated after charging:-		
Staff costs (Note 14)	1,115,542	1,033,431
Auditors' remuneration - audit	14,200	15,725
- other	11,153	12,344
Depreciation	27,181	28,144
Operating lease rentals	3,162	3,324
(Profit)/loss on fair value movement of investments	(294,306)	(495,803)
	<hr/> <hr/>	<hr/> <hr/>

12. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £14,200 (2021: £15,725) and other services of £11,153 (2021: £12,344).

13. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2021: £Nil).

The total amount of employee remuneration received by key management personnel is £135,084 (2021: £136,430). The trust considers its key management personnel comprise Helen Wraight, Dr Antony Gent and James Foster.

Trustees' expenses reimbursed for travelling and meeting costs during the year amounted to £Nil (2021: £nil). No (2021: nil) Trustees were in receipt of reimbursed expenses.

14. Staff costs and employee benefits

	2022	2021
	£	£
Wages and salaries	957,115	883,169
Social security costs	84,918	78,144
Other pension costs	73,509	72,118
	<hr/> 1,115,542 <hr/>	<hr/> 1,033,431 <hr/>

The average number of employees (excluding contract labour) during the year was 39 (2021: 37). No employee is paid over £60,000.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

15. Pension Scheme

Defined contribution pension scheme

The charitable company operates a defined contribution pension scheme. The pension cost for the year amounted to £ (2021: £72,118). At the year end £ was due in respect of pension contributions (2021: £7,568).

16. Tangible fixed assets

Group and charity

	Land and Buildings £	Computer & Office Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2021	1,236,773	78,188	75,906	1,390,867
Additions	194,120	-	-	194,120
Disposals	-	-	-	
At 31 March 2022	1,430,893	78,188	75,906	1,584,987
Depreciation				
At 1 April 2021	28,908	57,485	75,906	162,299
Charge for year	16,519	10,662	-	27,181
Disposals	-	-	-	
At 31 March 2022	45,427	68,147	75,906	189,480
31 March 2022	1,385,466	10,041	-	1,395,507
31 March 2021	1,207,865	20,703	-	1,228,568

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

17. Fixed asset investments

Group

	Listed investments £	Total £
Cost/valuation		
At 1 April 2021	4,066,435	4,066,435
Additions	49,069	49,069
Disposals	(82,480)	(82,480)
Revaluation	301,132	301,132
At 31 March 2022	<u>4,334,256</u>	<u>4,334,256</u>
Impairment		
At 1 April 2020 and 31 March 2021	-	-
Carrying amount		
31 March 2022	<u>4,334,256</u>	<u>4,334,256</u>
31 March 2021	<u>4,066,435</u>	<u>4,066,435</u>
	2022 £	2021 £
UK Quoted Securities:		
Fixed interest	479,786	554,950
Equities	1,137,182	1,061,680
Overseas fixed interest		
Overseas equities	1,435,279	1,319,811
Other investments	1,174,235	1,048,886
Market value of investments at 31 March 2022	<u>4,226,482</u>	3,985,327
Cash held by Investment Managers	107,774	81,108
	<u>4,334,256</u>	<u>4,066,435</u>

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

17. Fixed asset investments (cont)

Charity

	Listed investments £	Other investments £	Total £
Cost/valuation			
At 1 April 2021	4,066,435	100	4,066,535
Additions	49,069	-	49,069
Disposals	(82,480)	-	(82,480)
Revaluation	301,132	-	301,132
At 31 March 2022	<u>4,334,256</u>	<u>100</u>	<u>4,334,356</u>
Impairment			
At 1 April 2021 and 31 March 2022	-	-	-
Carrying amount			
31 March 2022	<u>4,334,256</u>	<u>100</u>	<u>4,334,356</u>
31 March 2021	<u>4,066,435</u>	<u>100</u>	<u>4,066,535</u>
		2022 £	2021 £
UK Quoted Securities:			
Fixed interest		479,786	554,950
Equities		1,137,182	1,061,680
Overseas fixed interest			
Overseas equities		1,435,279	1,319,811
Other investments		1,174,235	1,048,886
Market value of investments at 31 March 2021		<u>4,226,482</u>	<u>3,985,327</u>
Cash held by Investment Managers		107,774	81,108
Investment in subsidiary company		100	100
		<u>4,334,356</u>	<u>4,066,535</u>

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

Included with other investments is a 100% holding in the ordinary share capital of ARC Ecological Services Limited, a company incorporated in England and Wales on 20 October 2011. At the year end, the aggregate capital and reserves of the company amounted to £11,542 and its surplus for the year amounted to £18,633

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

18. Debtors

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	204,553	265,571	204,517	255,130
Prepayments and accrued income	567,276	548,062	567,276	548,062
Other debtors	64,621	4,449	64,621	2,500
Loan to ARC Ecological Services Ltd (Concessionary)	-	-	30,633	36,265
	836,450	818,082	867,047	841,957

The loan to ARC Ecological Services of £36,265 is repayable in instalments, £30,634 is due in more than one year. The loan agreement was revised on 21 November 2020, interest at 4% above base rate per annum is due annually on 31 December and £526 interest payable at the year-end has been accrued. Capital repayments are due to be made in equal instalments on 31 December from 2021 to 2027. All other debtors are due within one year.

19. Creditors: amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	116,218	50,889	117,165	50,889
Accruals and deferred income	103,582	117,543	99,173	113,223
Other creditors	2,076	9,956	2,076	10,046
Social security and other taxes	23,694	21,363	21,941	21,281
Amount owed to Herpetological Conservation Trust	19,308	15,348	19,308	15,348
	264,878	215,099	259,663	210,787

20. Control

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

21. Operating lease commitments

As at 31 March 2022 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Operating leases which expire:		
Photocopier – within 2-5 years		-
Land and buildings – within 2-5 years	21,825	-
Land and buildings – within 1 years	6,750	2,915

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

22. Fund reconciliation

Group

	Brought forward 1.4.2021 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2022 £
Restricted				
Species	79,169	(22,107)	-	57,062
Rare Amphibians	96,038	(60,766)	-	35,272
Rare Reptiles	1,000	(1,000)	-	-
Science and Research	-	-	-	-
Other Areas	-	31,769	-	31,769
Weald	-	-	-	-
Dorset	22,665	171,455	(194,120)	-
Funds received and used for fixed assets	855,836	(16,519)	194,120	1,033,437
Investment portfolio	4,066,435	502,159	(234,338)	4,334,256
Legacy Income (for sites)	460,148	-	-	460,148
	<u>5,581,291</u>	<u>604,991</u>	<u>(234,338)</u>	<u>5,951,944</u>
Unrestricted	1,257,718	(72,025)	234,338	1,420,031
Total	<u>6,839,009</u>	<u>532,966</u>	<u>-</u>	<u>7,371,975</u>

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Tangible Fixed Assets	362,070	1,033,437	1,395,507	1,228,568
Investments	-	4,334,256	4,334,256	4,066,435
Current assets	1,322,839	584,251	1,907,090	1,759,105
Creditors: amounts falling due within 1 year	(264,878)	-	(264,878)	(215,099)
Net assets	<u>1,420,031</u>	<u>5,951,944</u>	<u>7,371,975</u>	<u>6,839,009</u>

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

22. Fund reconciliation (cont)

Charity

	Brought forward 1.4.2021 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2022 £
Restricted				
Species	79,169	(22,107)	-	57,062
Rare Amphibians	96,038	(60,766)	-	35,272
Rare Reptiles	1,000	(1,000)	-	-
Science and Research	-	-	-	-
Other Areas	-	31,769	-	31,769
Weald	-	-	-	-
Dorset	22,665	171,455	(194,120)	-
Funds received and used for fixed assets	855,836	(16,519)	194,120	1,033,437
Investment portfolio	4,066,435	502,159	(234,338)	4,334,256
Legacy Income (for sites)	460,148	-	-	460,148
	5,581,291	604,991	(234,338)	5,951,944
Unrestricted	1,266,510	(90,658)	234,338	1,410,190
Total	6,847,801	514,333	-	7,362,134

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Tangible Fixed Assets	362,070	1,033,437	1,395,507	1,228,568
Investments	100	4,334,256	4,334,356	4,066,535
Current assets	1,307,683	584,251	1,891,934	1,763,485
Creditors: amounts falling due within 1 year	(259,663)	-	(259,663)	(210,787)
Net assets	1,410,190	5,951,944	7,362,134	6,847,801

23. Contingent Liabilities

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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

24. Donated assets

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

25. Related party transactions

See note 13 for details of trustee expenses and remuneration.

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

	2022	2021
	£	£
Donation received from HCT	374,484	338,629

At the year end £19,308 was due from ARC to HCT (2021: £15,348) which is included in creditors/debtors (see note 18/19).

AMPHIBIAN AND REPTILE CONSERVATION TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
INCOME		
By organisation		
Natural Resources Wales	3,640	100
Welsh Sites	20,401	18,851
Welsh Government Mechanisms	19,985	24,262
Scottish Natural Heritage	15,308	12,323
RPA - Single Payment Scheme	68,838	106,414
Natural England – HLS Maintenance	502,353	444,627
Natural England - HLS Capital	117,285	304,332
Natural England – Memorandum of Agreements	75,000	44,587
Natural England – RPA clawback	-	56,825
HWM	790	9,729
Anglian Water	5,000	5,000
Heritage Lottery Fund	344,598	406,024
South Downs National Park	39,892	-
Naturescape	61,500	32,538
Jersey Multi Taxer	4,800	2,100
SITA/Landfill	9,366	1,945
RS MacDonald Grant	7,350	-
	<hr/> 1,296,106	<hr/> 1,469,657
VOLUNTARY INCOME		
Donations	15,148	25,004
Donation from HCT	374,484	338,629
Friends income	20,815	16,069
Government grants	-	3,396
Legacy income	60,000	-
	<hr/> 470,447	<hr/> 383,098
OTHER INCOME		
Bank interest	115	112
ARC ES Loan interest	1,435	526
Investment income	234,338	220,897
Miscellaneous contracts	36,924	33,365
Training income	1,359	-
Sponsorship/fundraising	105,154	82,527
Miscellaneous income	288	388
Merchandising sales	1,171	559
Scientific Meeting Fund	1,110	1,175
	<hr/> 381,894	<hr/> 339,549
TOTAL INCOMING RESOURCES	<hr/> 2,148,447	<hr/> 2,192,304

AMPHIBIAN AND REPTILE CONSERVATION TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
EXPENDITURE		
Chemicals	6,234	5,135
Tools, equipment and servicing	34,147	20,997
Volunteer management expenses	1,210	1,321
Travel and subsistence	23,200	13,318
Labour costs	1,899	229
Contract management	87,461	93,251
Printing/publications	16,763	18,907
Captive breeding	1,340	1,639
Volunteer monitoring costs	2,072	5,552
Contract survey	3,290	4,135
Consultancy fees	76,404	68,632
Meeting expenses	77	200
Promotional material	7,714	60
Rent and service charges	17,662	10,683
Rates	4,659	-
Water rates	266	-
Electricity	3,521	3,043
Photocopier lease	3,162	3,324
Photocopying	969	911
PR Event	20	560
Reserve leases	9,303	35,696
Postage and stationery	2,894	4,661
Computer costs	16,294	10,838
Office maintenance	5,334	6,845
Telephone	5,767	4,537
Mobile phones	6,826	7,820
Sundries	496	806
Bank and card charges	563	708
Vehicle maintenance	8,778	4,205
Vehicle insurance	8,151	7,380
RAC membership	594	570
Road fund licensing	1,525	1,475
Fuel	7,273	3,972
General insurance	11,580	11,117
Life Insurance	4,537	2,576
Squatters insurance	830	755
Membership subscriptions	4,083	4,830
Trustees' expenses	-	140
Carried forward	386,898	360,828

AMPHIBIAN AND REPTILE CONSERVATION TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
Brought forward	386,898	360,828
Conference fees	77	14,235
Discretionary payments	2,114	-
Wages and salaries	957,115	893,758
Employer's National Insurance	84,918	78,007
Pension contributions	73,509	71,813
Miscellaneous Contract Costs	21,809	15,294
Training	4,814	1,215
Accountancy and book-keeping	23,544	34,099
Business Planning advice	3,468	
HR Consultancy	14,518	3,240
Legal and professional	24,392	18,796
Pension Management Costs	6,478	3,658
Website design and maintenance	7,492	6,996
Fencing, gates and signs	16,626	1,774
Occupational health screening	3,662	3,522
Recruitment	724	784
CRB Checks	109	-
Volunteer training	30	-
HLS restoration	144,060	(89,688)
HLS capital works	89,179	314,562
Office overheads	7,133	-
Homeworking	885	920
Genetic assessment	1,200	-
Depreciation	27,181	28,144
Investment Management Fees	26,485	24,795
TOTAL RESOURCES EXPENDED	1,928,420	1,786,752

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Amphibian and Reptile Conservation Trust for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Balance Sheet, Consolidated Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities SORP (FRS 102)”.

In our opinion the financial statements:

- give a true and fair view of the state of the group's affairs as at 31 March 2022 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The charitable company trustees are responsible for the other information. The other information comprises the information included in the annual report of the trustees (directors), other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 4, the charitable company trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the charitable company trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

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

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

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

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Discussed with management whether any reportable health and safety incidents occurred under the requirements of RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) during the year.
- Review of the GDPR policy and enquiries to management as to the occurrence of any reportable breaches.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.
- Audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Reviewed estimates and judgements made in the accounts for any indication of bias.

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2022

Use of our report

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



Anne-Marie Gates FCCA FCA (Senior Statutory Auditor)
For and on behalf of
PKF Francis Clark, Statutory Auditor,
Towngate House
2 – 8 Parkstone Road,
Poole,
BH15 2PW

Date: 27 January 2023