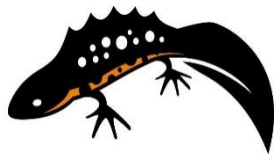


amphibian and reptile
conservation



ARC Annual Report 2022-2023

Amphibian & Reptile Conservation

Annual report 2022/23

1. Introduction

a. Background to the Organisation

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

The Trust's charitable objects are:

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

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

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

2. The Trust's aims for 2022/23

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

During the year 2022/2023 ARC will:

Own nature reserves

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

Species programmes

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

Communications and outreach

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

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

Governance, Administration, finance and organisational development

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

Regional programmes

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

Science

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

Training

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

3. The organisation of the Trust

a. Trustees, Officers, Staff and structure

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

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

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

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

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

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

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

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

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

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

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

b. Health & Safety

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

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

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

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

c. Funding and support

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

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

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

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

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

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

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

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

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

d. Statement of compliance

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

4. Summary of financial position for 2022/23

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

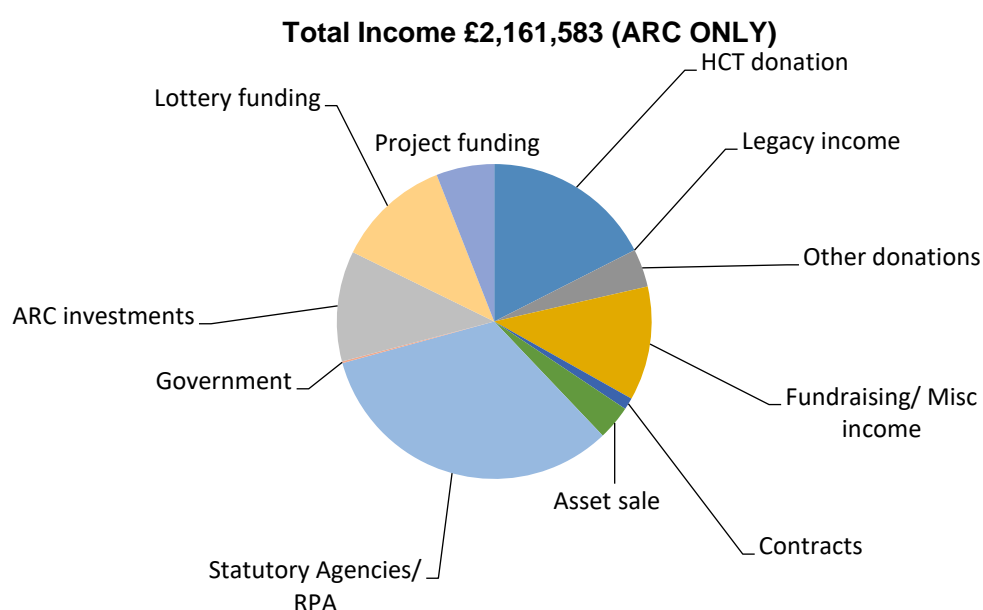


Figure 1 Proportion of Income by source

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

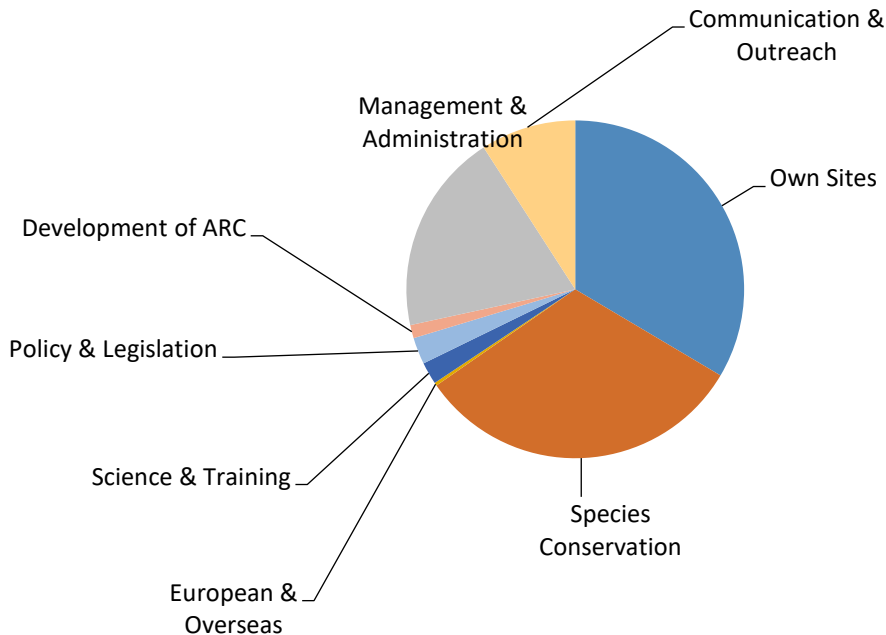


Figure 2 Proportion of Expenditure by work area

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

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

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

5. Achievements and performance for 2022/2023

a. Own Sites

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

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

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

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

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

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

b. Conservation Projects

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

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

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

Key achievements through working on species conservation plans and programmes

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

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

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

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

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

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

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

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

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

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

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

c. Awareness and Education

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

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

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

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

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

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

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

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

Visitors to the website continue to sign up to receive ARC bi-monthly e-newsletter; the readership is now over 2,800.

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

d. Research and Monitoring

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

We are currently supporting 5 PhD studentships, with two new projects coming online in 2023 along with the existing three PhD studies, including (i) investigating UK toad declines in partnership with the Universities of Wolverhampton and Salford; (ii) studying impacts of invasive alpine newts with the University of Plymouth and ZSL and (iii) analyses of monitoring data and its application to describing status with the University of Kent and the Centre for Ecology and Hydrology. We both led on and contributed to a number of papers published in peer reviewed Journals and professional magazines.

The annual ARC and British Herpetological Society Scientific Meeting was held in Bournemouth in December 2022. The event was well attended following relaxation of the Covid restrictions and provided a good variety of talks.

e. Policy and Legislation

A considerable amount of advocacy was generated around proposed policy and legislative changes and notably in England. Key areas of work revolved around the Land Use Planning systems, agriculture, water and biodiversity policy – the latter notably through changes introduced by the Environment Act 2021, Nature Recovery Networks, Local Nature Recovery Strategies and tree planting plans related to climate change mitigation. With other NGO partners we engaged with Government and its agencies over the proposals to meet the UK's commitment to achieving '30 x 30' (i.e. to have protected and have in good management 30% of the country by 2030). We have engaged with proposals to amend protection to reptiles and amphibians (including input to the 7th Quinquennial Review) and develop statutory biodiversity targets both within the English legislation and for the UK as a whole through NGO partnerships. ARC remained actively involved in the development of new legislation and policy across the UK, through engagement with the 'Link' partnerships in England, Scotland and Wales, through working directly with Government and the nature conservation agencies and through working on practical implementation projects, such as our continuing active involvement with the implementation of 'District Level Licensing' for great crested newts including representation on Natural England's Great Crested Newt Licensing Expert Panel.

f. Developing ARC

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

We developed and produced the ARC Strategy to 2030. This document outlines who we are and what our future plans are, and this was launched at our ARC Away Day in London and via social media and our website.

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

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

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

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

g. Effective working

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

The system of staff appraisals was maintained, and individual training needs identified and addressed. We continue to outsource the Trust's payroll but have continued with our in-house bookkeeping, which is cost and time effective. During the year we had discussions with our accountants on a change of bookkeeping software which should enable us to report better to Trustees and Workstream Managers on budget position. We continued to use external Human Resource advice and expertise with regard to staffing, policy and procedural issues and during the year we decided to change provider who offer online provision for monitoring annual leave etc. It is hoped that this will allow more effective reporting and management and we will review this throughout the coming year. Outsourcing these areas of work continues to offer the most efficient and cost-effective way of dealing with these issues. We continue working with our pension providers and payroll department to ensure that auto-enrolment is up to date and that we are compliant in all aspects.

6. Future priorities and development of the Trust

The ARC Business Plan and Work Plan for 2022/23 were updated to start planning ARC's future priorities.

During the year 2023/2024 ARC will:

Own nature reserves

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

Species programmes

- Further develop and produce 'action plans' for all species, linked to FCS statements or other similar 'success criteria', such that they can be used to identify priority conservation needs and to help integrate species conservation action into different policy and conservation practice.
- Complete concise FCS statements for all UK native amphibian and reptile species at GB and country.
- Seek funding for new projects with Natural England, and notably to explore opportunities for integrating amphibian and reptile conservation into new and emerging policy/ legislative mechanisms,
- Define role of conservation translocations (including captive breeding or rearing), in delivering actions plans for key species..
- Produce monitoring plan for Purbeck NNR, making links to site management objectives and FCS projects, and produce base line analysis of available data
- Produce a species status report to be available for publication
- Undertake further development of the technical resources that underpin ARC's National Amphibian and Reptile Monitoring Programme,

- Produce internal and external communications to explain ARC's National Amphibian and Reptile Monitoring Programme,
- Produce an initial assessment of Important Herpetofauna Areas for the United Kingdom,
- Input to policy, notably around the Nature Recovery Network, Local Nature Recovery Strategies in England
- Engage with and further develop the European herpetological network RACE and explore project funding opportunities, including for a project defining Important Herpetofauna Areas in Europe.
- Maintain an overview of herpetofauna conservation in the UK Overseas Territories and look for opportunities for ARC's involvement here especially through developing collaborative partnerships with organisations in both the UK and the Overseas Territories.

Communications and outreach

- Develop and support a core sustainable education programme for ARC in England
- Launch and promote new membership schemes, and provide new membership 'assets',
- Deliver a series of events and conferences, notably the Herpetofauna Workers Meeting in 2024 and provide a Members' day and regional events.
- Produce EDI Policy and strategic plan and develop EDI assets
- Produce new literature and provide packs to stakeholders and the public to better reflect supporter interests

Governance, Administration, finance and organisational development.

- Produce Annual Work Plan 2023/24
- Develop and communicate ARC's strategy/ five year plan, with a view to reviewing the effectiveness of ARC's organisational structure.
- Ensure compliance with completion of statutory Charity and Company reporting, and through holding three Trustees' Meetings and an AGM during the year.
- Ensure continuity of Finance & Administration Manager's including through:-
- a review of the roles of Administration and Finance team, recruit to shadow Finance & Administration Manager
- Establish and implement a programme of IT updates and renewals; ensure that cybersecurity is high on ARC's agenda and implement recommendations from IT sub-group to ensure secure and effective
- Undertake an annual review the Trusts' policies and Risk Register
- Aim to complete the transfer of assets from HCT with regard to its nature reserves, ensuring that as leases come up for renewal they are renewed in the name of Amphibian and Reptile Conservation and to work towards transferring those in the name of individual Trustees to the organisation

Regional programmes

- Explore options for a Sustainably funded programme in South Wales – and look to develop this as model for wider application across the UK
- Develop plan for ARC in Scotland, with a view to this guiding funding/ resource allocation
- Complete the South Wales '*Connecting the Dragons*' project delivery phase.
- Implement the delivery phase of the '*Species on the Edge*' project in Scotland.
- Continue with the Scottish project, funded by RS MacDonald and other funders, which began in September 2021. To continue to look for funding opportunities to develop the project.
- Complete submission of *Natur am Byth* project in Wales and implement this if successful.

Science

- Attend SEH Conference, and aim for ARC to present two papers/ plus one poster
- Produce at least three refereed (or similarly impactful) publications based around work undertaken or supported by ARC

Training

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

7. Patrons, Trustees and Staff

Patrons

The Earl of Malmesbury
Chris Packham
Iolo Williams
Lucy Cooke

Trustees (Directors)

Mr Jonathan Webster (Chairman)
Mr Howard Inns (Vice- Chairman)
Professor Trevor Beebee BSc, PhD – Retired March 2023
Dr Roger Mitchell BSc, MSc, PhD, CBIOL, FRSB (Treasurer)
Mrs Jan Clemons BSc, MRSB
Professor Richard Griffiths BSc, PhD, FRSB
Mrs Pip Perry MBE – Retired November 2022
Mr Jeremy Bruce MSc, BA
Dr Robert Jehle BSc, PhD
Mr David Elliott, BSc, MBA
Miss Rebecca Turner, BSc, MSc

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

Staff

Dr Tony Gent PhD, CBIOL, MRSB	Chief Executive Officer
Mr Jim Foster BSc, MSc, MCIEEM	Conservation Director
Mr Gary Powell	Senior Reserves Manager
Mrs Helen Wraight	Administration and Finance Manager
Miss Angela Reynolds BSc	Administrative Support Officer
Mrs Martine Watkins	Asst Administration & Finance Officer
Ms Anju Sarpal BA., MICPR Chart.	Communications & Outreach Manager
Mrs Kim Boughey BSc, MRes	Membership & E-Communications Officer
Mr Shane Gausden	Communications Officer - Enquiries
Dr John Wilkinson BSc, PhD	Science Programmes/Regional Projects/Manager
Dr Rob Ward BSc, MSc, PhD	Data and GIS Officer
Ms Finella Gray	Data and Monitoring Assistant
Dr Karen Haysom BSc, PhD	Species Programmes Manager

Mr Ben Limburn BSc	Snakes in the Heather Citizen Science and Operations Officer
Mr Owain Masters	Snakes in the Heather Public Engagement and Education Officer
Mr Nicholas Moulton	Reptile Conservation Officer
Miss Yvette Martin BSc, MSc	Amphibian Conservation Officer
Mrs Dorothy Driver BSc	Great Crested Newt Officer/ Species Coordinator
Mr Mark Barber BSc, MScRes	Connecting the Dragons Project Officer
Mr Peter Hill	Connecting the Dragons Project Officer
Ms Tawny Clark	Connecting the Dragons Project Officer
Mr George Mee	Monitoring Dragons Project Officer
Mr Joe Franklin	Monitoring Dragons Project Officer
Miss Janet Ullmann	Scotland Amphibian & Reptile Education Officer
Mrs Rachael Cooper-Bohannon	Scotland Amphibian & Reptile Project Officer
Mr Liam Templeton	Species on the Edge Project Officer
Ms Amanda Cartwright	North Wales Officer
Mr Richard Johnson	Dorset Field Officer
Mr Richard Sharp	Dorset Field Officer and Health & Safety Officer
Mr Chris Dresh	Senior Dorset Field Officer
Mr James Anderson-Barr	Dorset Field Officer
Mr Will Emmett-Mair	Dorset Field Officer
Mr Stuart Handyside	Seasonal Dorset Field Officer
Mr Philip O'Keefe	Seasonal Dorset Field Officer
Mr Josh Case	Seasonal Dorset Field Officer
Mr Gary Ritson	Seasonal Dorset Field Officer
Mr Rob Free	Weald Reserves Manager
Mr John Gaughan	Wealden Field Officer
Mr Jack Harper	Wealden Field Officer
Mr David Withall	Wealden Field Officer
Mr Thaddeus Coward	Seasonal Wealden Field Officer
Mr Andrew Frost	Seasonal Wealden Field Officer
Mr Robert Maxted	Seasonal Wealden Field Officer
Miss Rachael Maddison	SMNCP Southeast Project Officer
Mr Christopher Worgan	SMNCP Hampshire Project Officer
Miss Rosie Moss	SMNCP Sussex Project Officer
Miss Maia Wellbelove	SMNCP Sussex Project Officer
Miss Anna-Marie Dennis	SMNCP Hampshire Project Officer
Mr Johnny Novy PGC	IT Project Officer
Mr Paul Edgar	Senior Ecologist - Projects
Mr John Baker	Pool Frog Recovery Project Manager
Mr Ben King	Pool Frog Recovery Project Officer
Miss Emily Jordan	Pool Frog Recovery Project Assistant



Signed:

Chief Executive Officer
November 2023

Company No. 06932972 (England and Wales)

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ACCOUNTS YEAR ENDED 31 MARCH 2023

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AMPHIBIAN AND REPTILE CONSERVATION TRUST**LIST OF TRUSTEES (DIRECTORS)****31 MARCH 2023****Trustees (Directors)**

Professor Trevor Beebee BSc, PhD (resigned 25 March 2023)

Mr Jeremy Bruce MSc, BA

Mrs Janice Clemons BSc, MRSB (resigned 15 July 2023)

Mr David Elliott BSc, MBA (appointed 26 November 2022)

Professor Richard Griffiths BSc, PhD, FRSB

Mr Howard Inns (vice chairman)

Dr Robert Jehle BSc, PhD

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

Mrs Phillipa Perry M.B.E. (resigned 26 November 2022)

Ms Rebecca Turner BSc MSc (appointed 26 November 2022)

Mr Jonathan Webster (chairman)

Company Secretary

Dr Antony Hugh Gent BSc, PhD, CBiol, MRSB

Key Staff

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

Helen Wraight (Administration and Finance Manager)

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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

YEAR ENDED 31 MARCH 2023

The Trustees present their Report and the audited Consolidated Financial Statements, for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the charity and of the group.

Review of Activities

The Trustees have produced a separate Annual Report for 2022/23 reviewing the Trust Activities for the Herpetological Conservation Trust and the Amphibian and Reptile Conservation Trust which incorporates the necessary narrative information required by the Statement of Recommended Practice.

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

Trustees

The full list of Trustees is shown on page 1.

Public Benefit

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

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

Reserves Policy

The Trustees aim to maintain a ‘reserve’ fund as an element of the unrestricted funds for discretionary use and as a cushion in the event of financial short-fall on a year to year basis. While accepting that this may not be possible in some years, the Trustees aim to see this amount grow year by year. At the year end unrestricted group reserves were £1,470,559 (2022 £1,420,031).

Risk Management

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

YEAR ENDED 31 MARCH 2023

Statement of Trustees' Responsibilities

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

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

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

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

Disclosure of information to the auditors

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

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

Auditors

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

Small Company Provisions

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

This Report was approved by the Trustees on 24 November 2023 and signed on their behalf by

Jonathan Webster (Chairman)
Director

AMPHIBIAN AND REPTILE CONSERVATION TRUST

INDEPENDENT AUDITORS REPORT

YEAR ENDED 31 MARCH 2023

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company and group's affairs as at 31 March 2023 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

INDEPENDENT AUDITORS REPORT

YEAR ENDED 31 MARCH 2023

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

INDEPENDENT AUDITORS REPORT

YEAR ENDED 31 MARCH 2023

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

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

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

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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2023****Use of our report**

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

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

Date: 15 December 2023

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

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies	2	473,140	2,870	476,010	470,447
Other trading activities	3	1,812	-	1,812	1,171
Investments	4	2,762	242,324	245,086	235,888
Charitable activities	5	-	1,331,572	1,331,572	1,445,077
Other	6	102,894	-	102,894	37,212
		<hr/>	<hr/>	<hr/>	<hr/>
		580,609	1,576,765	2,157,374	2,189,795
Expenditure on:					
Raising funds	7	-	26,256	26,256	26,485
Charitable activities	8	772,404	1,278,472	2,050,876	1,924,650
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		772,404	1,304,728	2,077,132	1,951,135
		<hr/>	<hr/>	<hr/>	<hr/>
Net gains/losses on investments					
Realised		-	(9,657)	(9,657)	(6,826)
Unrealised		-	(405,201)	(405,201)	301,132
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/expenditure		(191,795)	(142,821)	(334,616)	532,966

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

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Net incoming resources before transfers (from page 9)		(191,795)	(142,821)	(334,616)	532,966
Gross transfers between funds		242,323	(242,323)	-	-
Net movement in funds		50,528	(385,144)	(334,616)	532,966
Reconciliation of funds					
Funds brought forward		1,420,031	5,951,944	7,371,975	6,839,009
Funds carried forward	22	1,470,559	5,566,800	7,037,359	7,371,975

All income and expenditure derive from continuing activities.

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed Assets	16	1,368,947	1,395,507
Investments	17	3,890,615	4,334,256
		<u>5,259,562</u>	<u>5,729,763</u>
CURRENT ASSETS			
Debtors	18	856,450	836,450
Cash at bank and in hand		1,177,422	1,070,640
		<u>2,033,872</u>	<u>1,907,090</u>
LIABILITIES FALLING DUE WITHIN ONE YEAR			
Creditors	19	256,075	264,878
NET CURRENT ASSETS		<u>1,777,797</u>	<u>1,642,112</u>
NET ASSETS		<u>7,037,359</u>	<u>7,371,975</u>
FUNDS	22		
Unrestricted		1,470,559	1,420,031
Restricted		5,566,800	5,951,944
		<u>7,037,359</u>	<u>7,371,975</u>

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

Approved by the Board of Trustees on 24 November 2023 and signed on its behalf by

Jonathan Webster (Chairman)
Director

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

Company Number: 06932972 (England and Wales)

AMPHIBIAN AND REPTILE CONSERVATION TRUST**BALANCE SHEET AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed Assets	16	1,368,947	1,395,507
Investments	17	3,890,715	4,334,356
		5,259,662	5,729,863
CURRENT ASSETS			
Debtors	18	876,832	867,047
Cash at bank and in hand		1,152,456	1,024,887
		2,029,288	1,891,934
LIABILITIES FALLING DUE WITHIN ONE YEAR			
Creditors	19	250,660	259,663
NET CURRENT ASSETS		1,778,628	1,632,271
NET ASSETS		7,038,290	7,362,134
FUNDS	22		
Unrestricted		1,471,490	1,410,190
Restricted		5,566,800	5,951,944
		7,038,290	7,362,134

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

Approved by the Board of Trustees on 24 November 2023 and signed on its behalf by

Jonathan Webster (Chairman)
Director

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flow from operating activities			
Net income/(expense)		(334,616)	532,966
Depreciation	16	26,560	27,181
Investment Income	4	(245,086)	(235,888)
(Gains)/Losses on investments	11	414,858	(294,306)
(Increase)/decrease in debtors		(20,000)	(18,368)
(Decrease)/increase in creditors		(6,803)	49,779
Cash flow from operating activities		(165,087)	61,364
Cash flow from investing activities			
Payments to acquire tangible fixed assets	16	-	(194,120)
Payments to acquire investments	17	(222,043)	(49,069)
Receipts from sales of investments		307,084	102,220
Investment income	4	245,086	235,888
Net cash flow from investing activities		330,127	94,919
Net increase/(decrease) in cash and cash equivalents		165,040	156,283
Cash and cash equivalents at 1 April 2022		1,178,414	1,022,131
Cash and cash equivalents at 31 March 2023		1,343,454	1,178,414
Cash and cash equivalents consist of:			
Cash at bank and in hand		1,177,422	1,070,640
Cash held by investment managers		166,032	107,774
Cash and cash equivalents at 31 March 2023		1,343,454	1,178,414

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. Summary of significant accounting policies

a. General information and basis of preparation

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

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

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

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

b. Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2023.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus/ (deficit) for the financial year of (£323,844) (2022 surplus £514,333).

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

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

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

c. Funds

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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

d. Income recognition

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

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

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

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

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

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

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

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

e. Expenditure recognition

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

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

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

Grants payable to third parties are within the charitable objectives.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

f. Support costs allocation

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

The analysis of these costs is included in note 9.

g. Tangible fixed assets

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

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

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

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

h. Investments

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

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

Investments in subsidiaries are measured at cost less impairment.

i. Debtors and creditors receivable/payable within one year

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

j. Cash and cash equivalents

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

k. Operating leases

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

l. Pensions

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

m. Tax

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

n. Going concern

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

o. Public Benefit Entity Concessionary Loans

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

2. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Donations	71,785	2,870	74,655	15,148
Donations from HCT	378,595	-	378,595	374,484
Friends income	22,760	-	22,760	20,815
Legacy income	-	-	-	60,000
	<u>473,140</u>	<u>2,870</u>	<u>476,010</u>	<u>470,447</u>

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

3. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Merchandising sales	1,812	-	1,812	1,171
	<u>1,812</u>	<u>-</u>	<u>1,812</u>	<u>1,171</u>

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

4. Income from investments

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Bank interest	2,762	-	2,762	115
Investment income	-	242,324	242,324	234,338
ARC ES Loan interest	-	-	-	1,435
	<u>2,762</u>	<u>242,324</u>	<u>245,086</u>	<u>235,888</u>

£234,338 of income in the prior year was attributable to restricted funds and £1,550 was attributable to unrestricted funds.

5. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Weald	-	296,453	296,453	267,145
Dorset	-	262,836	262,836	428,558
Other area sites	-	123,767	123,767	104,145
Species co-ordination	-	224,559	224,559	389,814
Rare Reptiles	-	226,887	226,887	83,729
Rare Amphibians	-	172,890	172,890	285,826
Science and Research	-	27,050	27,050	1,400
Development of ARC	(8,454)	(2,870)	(11,324)	(156,888)
ARC Ecological Services	8,454	-	8,454	41,348
	<u>-</u>	<u>1,331,572</u>	<u>1,331,572</u>	<u>1,445,077</u>

£1,376,992 of income in the prior year was attributable to restricted funds and £68,085 was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

6. Other income

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Miscellaneous income	291	-	291	288
Miscellaneous Contracts	26,237	-	26,237	36,924
Asset sale	76,366	-	76,366	
	<u>102,894</u>	<u>-</u>	<u>102,894</u>	<u>37,212</u>

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

7. Investment management costs

	2023 £	2022 £
Investment manager fees	26,256	26,485
	<u>26,256</u>	<u>26,485</u>

All of the above costs were attributable to restricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

8. Analysis of expenditure on charitable activities

	2023 £	2022 £
Costs of activities in furtherance of the Charity's objects		
Expenditure by area		
Weald sites	196,236	206,637
Dorset sites	359,025	402,196
Other areas	138,736	73,698
Species co-ordination	346,123	463,706
Rare Reptiles	155,010	220,638
Rare Amphibians	158,062	223,475
European and overseas projects	6,201	9,615
Science and Research	43,914	46,425
Policy and legislation	52,916	33,767
Comms, Outreach and Wider Public Involvement	188,979	153,955
Administration, Compliance, Systems and Finance	397,510	67,824
Subsidiary costs	8,164	22,715
	2,050,876	1,924,650

The analysis of expenditure for 2023 is as follows:

	Activities undertaken directly £	Support costs £	Total £
Weald sites	69,178	127,058	196,236
Dorset sites	149,457	209,568	359,025
Other areas	102,071	36,665	138,736
Species co-ordination	89,868	256,255	346,123
Rare Reptiles	28,048	126,962	155,010
Rare Amphibians	45,828	112,234	158,062
European and overseas projects	555	5,646	6,201
Science and Research	4,915	38,999	43,914
Policy and legislation	4,737	48,179	52,916
Comms, Outreach and Wider Public Involvement	48,170	140,809	188,979
Administration, Compliance, Systems and Finance	133,389	264,121	397,510
Subsidiary costs	8,164	-	8,164
	684,380	1,366,496	2,050,876

£1,274,160 of expenditure in the prior year was attributable to restricted funds and £650,490 was attributable to unrestricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

9. Allocation of support costs

	Salaries and related costs	Office overheads	Vehicle costs	Insurances	Governance costs	Internal reallocation	Total
	£	£	£	£	£	£	£
Weald sites	109,204	13,398	2,675	1,781	-	-	127,058
Dorset sites	180,121	22,097	4,412	2,938	-	-	209,568
Other sites	31,513	3,866	772	514	-	-	36,665
Species co-ordination	220,247	27,020	5,396	3,592	-	-	256,255
Rare reptiles	109,122	13,387	2,673	1,780	-	-	126,962
Rare amphibians	96,463	11,835	2,363	1,573	-	-	112,234
Europe and overseas	4,852	596	119	79	-	-	5,646
Science and Research	33,519	4,112	821	547	-	-	38,999
Policy and legislation	41,409	5,081	1,014	675	-	-	48,179
Development of ARC	147,691	18,119	3,618	2,409	-	(171,837)	-
Comms, Outreach and Wider Public Involvement	121,024	14,846	2,965	1,974	-	-	140,809
Admin	164,630	20,196	4,033	2,682	72,580	-	264,121
Total	1,259,795	154,553	30,861	20,544	72,580	(171,837)	1,366,496

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

10. Governance costs

	2023	2022
	£	£
Committee and meeting expenses	9,235	-
Auditors' remuneration	16,620	14,200
Auditors' remuneration – non audit work	17,925	11,153
Legal and professional fees	28,800	24,392
	<hr/> 72,580 <hr/>	<hr/> 49,475 <hr/>

11. Net income for the year

	2023	2022
	£	£
Net income is stated after charging:-		
Staff costs (Note 14)	1,259,796	1,115,542
Auditors' remuneration - audit	16,620	14,200
- other	17,925	11,153
Depreciation	26,560	27,181
Operating lease rentals	5,916	3,162
(Profit)/loss on fair value movement of investments	414,858	(294,306)
	<hr/> <hr/>	<hr/> <hr/>

12. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £16,620 (2022: £14,200) and other services of £17,925 (2022: £11,153).

13. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £Nil).

The total amount of employee remuneration received by key management personnel is £146,875 (2022: £135,084). The trust considers its key management personnel comprise Helen Wraight, Dr Antony Gent and James Foster.

Trustees' expenses reimbursed for travelling and meeting costs during the year amounted to £441 (2022: £nil). One (2022: nil) Trustee was in receipt of reimbursed expenses.

14. Staff costs and employee benefits

	2023	2022
	£	£
Wages and salaries	1,076,440	957,115
Social security costs	101,893	84,918
Other pension costs	81,463	73,509
	<hr/> 1,259,796 <hr/>	<hr/> 1,115,542 <hr/>

The average number of employees (excluding contract labour) during the year was 41 (2022: 39). No employee is paid over £60,000.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

15. Pension Scheme

Defined contribution pension scheme

The charitable company operates a defined contribution pension scheme. The pension cost for the year amounted to £81,463 (2022: £73,509). At the year end £12,647 was due in respect of pension contributions (2022: £170).

16. Tangible fixed assets

Group and charity

	Land and Buildings £	Computer & Office Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2022	1,430,893	78,188	75,906	1,584,987
Additions		-	-	
Disposals	-	-	-	
At 31 March 2023	1,430,893	78,188	75,906	1,584,987
Depreciation				
At 1 April 2022	45,427	68,147	75,906	189,480
Charge for year	16,519	10,041	-	26,560
Disposals	-	-	-	
At 31 March 2022	61,946	78,188	75,906	216,040
31 March 2023	1,368,947	-	-	1,368,947
31 March 2022	1,385,466	10,041	-	1,395,507

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

17. Fixed asset investments

Group

	Listed investments £	Total £
Cost/valuation		
At 1 April 2022	4,334,256	4,334,256
Additions	222,043	222,043
Disposals	(260,483)	(260,483)
Revaluation	(405,201)	(405,201)
At 31 March 2023	<u>3,890,615</u>	<u>3,890,615</u>
Impairment		
At 1 April 2022 and 31 March 2023	-	-
Carrying amount		
31 March 2023	<u>3,890,615</u>	<u>3,890,615</u>
31 March 2022	<u>4,334,256</u>	<u>4,334,256</u>
	2023 £	2022 £
UK Quoted Securities:		
Fixed interest	372,997	479,786
Equities	1,068,706	1,137,182
Overseas fixed interest		
Overseas equities	1,265,337	1,435,279
Other investments	1,017,543	1,174,235
Market value of investments at 31 March 2023	<u>3,724,583</u>	4,226,482
Cash held by Investment Managers	166,032	107,774
	<u>3,890,615</u>	<u>4,334,256</u>

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

17. Fixed asset investments (cont)

Charity

	Listed investments £	Other investments £	Total £
Cost/valuation			
At 1 April 2022	4,334,256	100	4,334,356
Additions	222,043	-	222,043
Disposals	(260,483)	-	(260,483)
Revaluation	(405,201)	-	(405,201)
At 31 March 2023	<u>3,890,615</u>	<u>100</u>	<u>3,890,715</u>
Impairment			
At 1 April 2022 and 31 March 2023	-	-	-
Carrying amount			
31 March 2023	<u>3,890,615</u>	<u>100</u>	<u>3,890,715</u>
31 March 2022	<u>4,334,256</u>	<u>100</u>	<u>4,334,356</u>
		2023 £	2022 £
UK Quoted Securities:			
Fixed interest		372,997	479,786
Equities		1,068,706	1,137,182
Overseas fixed interest			
Overseas equities		1,265,337	1,435,279
Other investments		1,017,543	1,174,235
Market value of investments at 31 March 2021		<u>3,724,583</u>	4,226,482
Cash held by Investment Managers		166,032	107,774
Investment in subsidiary company		100	100
		<u>3,890,715</u>	<u>4,334,356</u>

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

Included with other investments is a 100% holding in the ordinary share capital of ARC Ecological Services Limited, a company incorporated in England and Wales on 20 October 2011. At the year end, the aggregate capital and reserves of the company amounted to (£1,077) and its deficit for the year amounted to £12,619.

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

18. Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	155,192	204,553	150,392	204,517
Prepayments and accrued income	699,011	567,276	698,765	567,276
Other debtors	2,247	64,621	2,147	64,621
Loan to ARC Ecological Services Ltd (Concessionary)	-	-	25,528	30,633
	856,450	836,450	876,832	867,047

The loan to ARC Ecological Services of £25,528 is repayable in instalments, £16,742 is due in more than one year. The loan agreement was revised on 21 November 2020, interest at 4% above base rate per annum is due annually on 31 December and £nil interest payable at the year-end has been accrued. Capital repayments are due to be made in equal instalments on 31 December from 2021 to 2027. All other debtors are due within one year.

19. Creditors: amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	82,022	116,218	82,022	117,165
Accruals and deferred income	95,861	103,582	95,861	99,173
Other creditors	21,325	2,076	16,160	2,076
Social security and other taxes	24,992	23,694	24,722	21,941
Amount owed to Herpetological Conservation Trust	31,875	19,308	31,875	19,308
	256,075	264,878	250,660	259,663

20. Control

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

21. Operating lease commitments

As at 31 March 2023 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Operating leases which expire:		
Land and buildings – within 2-5 years	15,075	21,825
Land and buildings – within 1 years	6,750	6,750

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

22. Fund reconciliation

Group

	Brought forward 1.4.2022 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2023 £
Restricted				
Species	57,062	141,340	-	198,402
Rare Amphibians	35,272	(6,604)	-	28,668
Rare Reptiles	-	-	-	-
Science and Research	-	-	-	-
Other Areas	31,769	(31,769)	-	-
Weald	-	-	-	-
Dorset	-	-	-	-
Funds received and used for fixed assets	1,033,437	(44,470)	-	988,967
Investment portfolio	4,334,256	(201,318)	(242,323)	3,890,615
Legacy Income (for sites)	460,148	-	-	460,148
	<u>5,951,944</u>	<u>(142,821)</u>	<u>(242,323)</u>	<u>5,566,800</u>
Unrestricted	<u>1,420,031</u>	<u>(191,795)</u>	<u>242,323</u>	<u>1,470,559</u>
Total	<u><u>7,371,975</u></u>	<u><u>(334,616)</u></u>	<u><u>-</u></u>	<u><u>7,037,359</u></u>

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Tangible Fixed Assets	379,980	988,967	1,368,947	1,395,507
Investments	-	3,890,615	3,890,615	4,334,256
Current assets	1,346,654	687,218	2,033,872	1,907,090
Creditors: amounts falling due within 1 year	(256,075)	-	(256,075)	(264,878)
Net assets	<u><u>1,470,559</u></u>	<u><u>5,566,800</u></u>	<u><u>7,037,359</u></u>	<u>7,371,975</u>

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

22. Fund reconciliation (cont)

Charity

	Brought forward 1.4.2022 £	Net Incoming/ (Outgoing) Resources £	Transfers between Funds £	Carried forward 31.3.2023 £
Restricted				
Species	57,062	141,340	-	198,402
Rare Amphibians	35,272	(6,604)	-	28,668
Rare Reptiles	-	-	-	-
Science and Research	-	-	-	-
Other Areas	31,769	(31,769)	-	-
Weald	-	-	-	-
Dorset	-	-	-	-
Funds received and used for fixed assets	1,033,437	(44,470)	-	988,967
Investment portfolio	4,334,256	(201,318)	(242,323)	3,890,615
Legacy Income (for sites)	460,148	-	-	460,148
	<u>5,951,944</u>	<u>(142,821)</u>	<u>(242,323)</u>	<u>5,566,800</u>
Unrestricted	1,410,190	(181,023)	242,323	1,471,490
Total	<u>7,362,134</u>	<u>(323,844)</u>	<u>-</u>	<u>7,038,290</u>

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Tangible Fixed Assets	379,980	988,967	1,368,947	1,395,507
Investments	100	3,890,615	3,890,715	4,334,356
Current assets	1,342,070	687,218	2,029,288	1,891,934
Creditors: amounts falling due within 1 year	(250,660)	-	(250,660)	(259,663)
Net assets	<u>1,471,490</u>	<u>5,566,800</u>	<u>7,038,290</u>	7,362,134

23. Contingent Liabilities

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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

24. Donated assets

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

25. Related party transactions

See note 13 for details of trustee expenses and remuneration.

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

	2023	2022
	£	£
Donation received from HCT	378,595	374,484

At the year end £31,875 was due from ARC to HCT (2022: £19,308) which is included in creditors/debtors (see note 18/19).

AMPHIBIAN AND REPTILE CONSERVATION TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
INCOME		
By organisation		
Natural Resources Wales	2,711	3,640
Welsh Sites	21,762	20,401
Welsh Government Mechanisms	3,843	19,985
Scottish Natural Heritage	15,679	15,308
RPA - Single Payment Scheme	57,149	68,838
Natural England – HLS Maintenance	507,031	502,353
Natural England - HLS Capital	14,286	117,285
Natural England – Memorandum of Agreements	112,977	75,000
HWM	19,890	790
Anglian Water	5,000	5,000
Heritage Lottery Fund	254,929	344,598
South Downs National Park	-	39,892
Naturescape	89,085	61,500
Jersey Multi Taxer	-	4,800
SITA/Landfill	-	9,366
RS MacDonald Grant	12,857	7,350
	<hr/> 1,117,199	<hr/> 1,296,106
VOLUNTARY INCOME		
Donations	11,803	15,148
Donation from HCT	378,595	374,484
Friends income	22,760	20,815
Grant income	50,000	
ARC ESL gift aid	11,325	-
Legacy income	-	60,000
	<hr/> 474,483	<hr/> 470,447
OTHER INCOME		
Bank interest	2,753	115
ARC ES Loan interest	1,338	1,435
Investment income	242,331	234,338
Miscellaneous contracts	26,237	36,924
Training income	3,006	1,359
Sponsorship/fundraising	213,831	105,154
Miscellaneous income	288	288
Merchandising sales	1,812	1,171
Scientific Meeting Fund	1,939	1,110
Asset sale	76,366	-
	<hr/> 569,901	<hr/> 381,894
TOTAL INCOMING RESOURCES	<hr/> 2,161,583	<hr/> 2,148,447

AMPHIBIAN AND REPTILE CONSERVATION TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
EXPENDITURE		
Chemicals	7,629	6,234
Tools, equipment and servicing	29,612	34,147
Volunteer management expenses	-	1,210
Travel and subsistence	27,981	23,200
Labour costs	295	1,899
Site purchase	1,465	-
Contract management	77,455	87,461
Printing/publications	12,204	16,763
Captive breeding	1,320	1,340
Volunteer monitoring costs	1,080	2,072
Contract survey	3,630	3,290
Consultancy fees	83,918	76,404
Meeting expenses	7,167	77
Promotional material	1,550	7,714
Rent and service charges	22,443	17,662
Rates	(1,674)	4,659
Water rates	92	266
Electricity	5,132	3,521
Photocopier lease	5,916	3,162
Photocopying	1,329	969
PR Event	-	20
Reserve leases	7,968	9,303
Postage and stationery	2,386	2,894
Computer costs	19,931	16,294
Office maintenance	8,518	5,334
Telephone	5,862	5,767
Mobile phones	8,163	6,826
Sundries	1,704	496
Bank and card charges	1,079	563
Vehicle maintenance	12,292	8,778
Vehicle insurance	7,446	8,151
RAC membership	716	594
Road fund licensing	1,605	1,525
Fuel	8,802	7,273
General insurance	13,459	11,580
Life Insurance	6,260	4,537
Squatters insurance	827	830
Membership subscriptions	4,961	4,083
Trustees' expenses	2,068	-
Carried forward	402,609	386,898

AMPHIBIAN AND REPTILE CONSERVATION TRUST

**DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)
YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
Brought forward	402,609	386,898
Conference fees	32,360	77
Discretionary payments	2,465	2,114
Wages and salaries	1,076,440	957,115
Employer's National Insurance	101,893	84,918
Pension contributions	81,463	73,509
Miscellaneous Contract Costs	25,342	21,809
Training	7,299	4,814
Accountancy and book-keeping	34,545	23,544
Business Planning advice	-	3,468
HR Consultancy	358	14,518
Legal and professional	28,800	24,392
Pension Management Costs	4,561	6,478
Website design and maintenance	9,317	7,492
Fencing, gates and signs	3,071	16,626
Occupational health screening	3,589	3,662
Recruitment	2,124	724
CRB Checks	398	109
Volunteer training	1,853	30
HLS restoration	178,497	144,060
HLS capital works	11,144	89,179
Office overheads	5,751	7,133
Homeworking	994	885
Genetic assessment	2,880	1,200
Depreciation	26,560	27,181
Investment Management Fees	26,256	26,485
TOTAL RESOURCES EXPENDED	2,070,569	1,928,420

AMPHIBIAN AND REPTILE CONSERVATION TRUST

INDEPENDENT AUDITORS REPORT

YEAR ENDED 31 MARCH 2023

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company and group's affairs as at 31 March 2023 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

INDEPENDENT AUDITORS REPORT

YEAR ENDED 31 MARCH 2023

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

INDEPENDENT AUDITORS REPORT

YEAR ENDED 31 MARCH 2023

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

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

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

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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST**INDEPENDENT AUDITORS REPORT****YEAR ENDED 31 MARCH 2023****Use of our report**

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

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

Date: 15 December 2023