

amphibian and reptile
conservation



ARC Annual Report 2023-24

Amphibian & Reptile Conservation Annual report 2023/24

1. Introduction

a. Background to the Organisation

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

The Trust's charitable objects are:

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

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

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

2. The Trust's aims for 2023/24

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

During the year 2023/2024 ARC will:

Own nature reserves

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

Species programmes

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

Communications and outreach

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

Governance, Administration, Finance and Organisational development

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

Regional programmes

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

Science

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

Training

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

3. The organisation of the Trust

a. Trustees, Officers, Staff and structure

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

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

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

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

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

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

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

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

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

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

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

b. Health & Safety

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

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

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

c. Funding and support

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

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

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

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

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

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

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

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

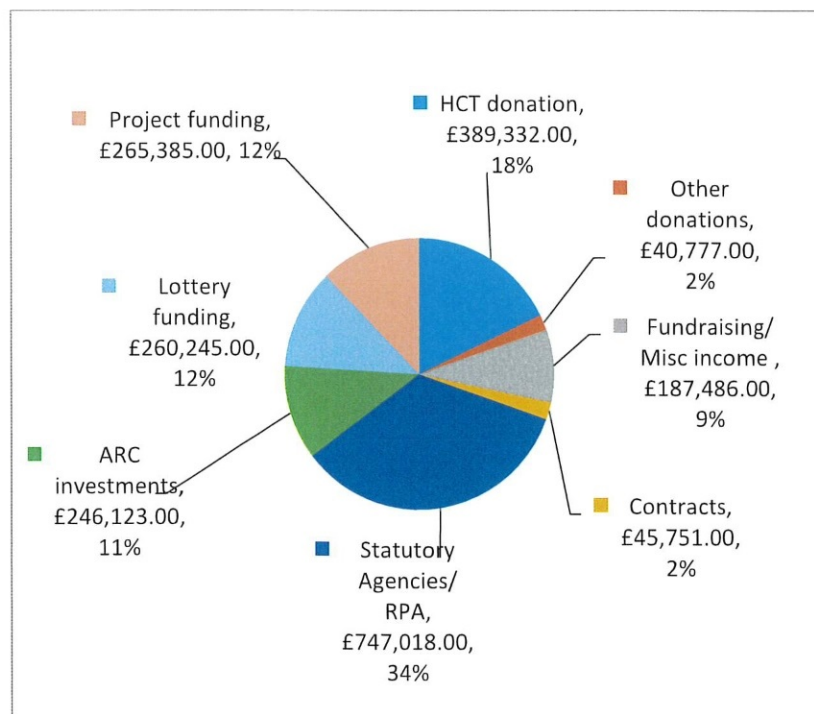
d. Statement of compliance

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

4. Summary of financial position for 2023/24

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

Total Income £2,182,117 (ARC ONLY)



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

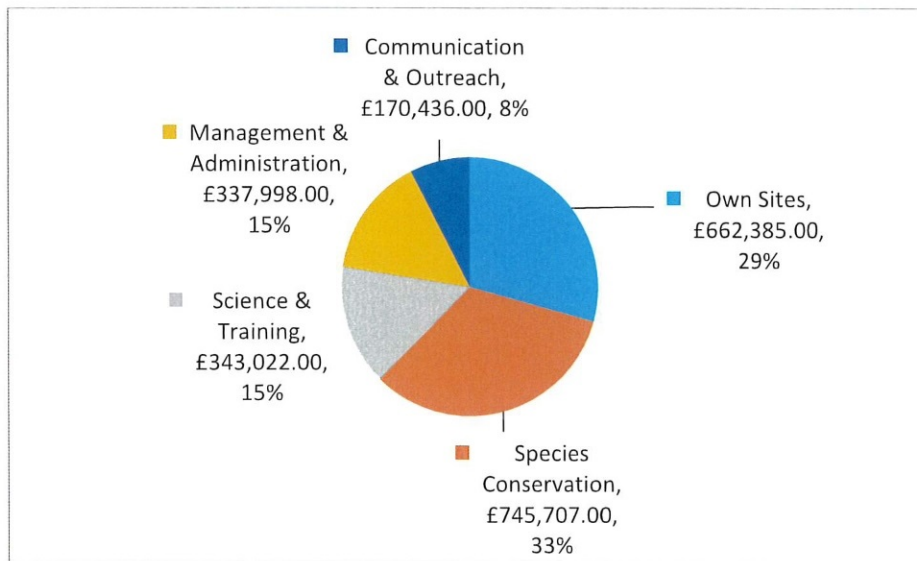


Figure 2 Proportion of Expenditure by work area

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

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

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

5. Achievements and performance for 2023/2024

a. Own Sites

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

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

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

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

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

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

b. Conservation Projects

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

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

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

Key achievements through working on species conservation plans and programmes

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

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

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

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

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

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

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

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

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

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

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

c. Awareness and Education

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

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

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

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

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

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

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

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

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

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

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

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

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

d. Research and Monitoring

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

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

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

e. Policy and Legislation

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

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

f. Developing ARC

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

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

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

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

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

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

g. Effective working

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

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

6. Future priorities and development of the Trust

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

During the year 2024/2025 ARC will:

Own nature reserves

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

Species programmes

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

Communications and outreach

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

Governance, Administration, finance and organisational development.

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

Regional Programmes

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

Science

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

Training

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

7. Patrons, Trustees and Senior Staff

Patrons

The Earl of Malmesbury
Chris Packham
Iolo Williams
Lucy Cooke

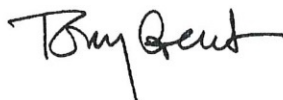
Trustees (Directors)

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

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

Senior Staff Members

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



Signed:

Dr Tony Gent
Chief Executive Officer

Company No. 06932972 (England and Wales)

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ACCOUNTS YEAR ENDED 31 MARCH 2024

INDEX

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

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

Mr Jeremy Bruce MSc, BA

Mrs Stephanie Davies (appointed 24 November 2023)

Mr David Elliott BSc, MBA

Professor Richard Griffiths BSc, PhD, FRSB

Mr Howard Inns (Vice-Chairman)

Dr Robert Jehle BSc, PhD

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

Ms Rebecca Turner BSc MSc

Mr Jonathan Webster (Chairman)

Company Secretary

Dr Antony Hugh Gent BSc, PhD, CBiol, MRSB

Key Staff

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

Philippa Goodwin (Administration and Finance Manager)

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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

YEAR ENDED 31 MARCH 2024

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

Review of Activities

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

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

Trustees

The full list of Trustees is shown on page 1.

Public Benefit

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

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

Reserves Policy

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

Risk Management

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

YEAR ENDED 31 MARCH 2024

Statement of Trustees' Responsibilities

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

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

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

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

Disclosure of information to the auditors

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

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

Auditors

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

Small Company Provisions

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

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

Jonathan Webster (Chairman)
Director

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

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

In our opinion the financial statements:

- give a true and fair view of the state of the group's affairs as at 31 March 2024 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

INDEPENDENT AUDITORS REPORT

YEAR ENDED 31 MARCH 2024

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

INDEPENDENT AUDITORS REPORT

YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

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

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

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

Use of our report

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

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

Date: 4 December 2024

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

YEAR ENDED 31 MARCH 2024

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

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

YEAR ENDED 31 MARCH 2024

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

All income and expenditure derive from continuing activities.

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2024

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

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

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

Jonathan Webster (Chairman)
Director

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

Company Number: 06932972 (England and Wales)

AMPHIBIAN AND REPTILE CONSERVATION TRUST**BALANCE SHEET AS AT 31 MARCH 2024**

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

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

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

Jonathan Webster (Chairman)
Director

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2024

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1. Summary of significant accounting policies

a. General information and basis of preparation

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

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

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

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

b. Basis of consolidation

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

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

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

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

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

c. Funds

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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

d. Income recognition

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

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

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

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

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

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

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

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

e. Expenditure recognition

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

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

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

Grants payable to third parties are within the charitable objectives.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

f. Support costs allocation

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

The analysis of these costs is included in note 9.

g. Tangible fixed assets

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

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

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

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

h. Investments

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

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

Investments in subsidiaries are measured at cost less impairment.

i. Debtors and creditors receivable/payable within one year

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

j. Cash and cash equivalents

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

k. Operating leases

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

l. Pensions

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

m. Tax

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

n. Going concern

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

o. Public Benefit Entity Concessionary Loans

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

2. Income from donations and legacies

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

3. Income from other trading activities

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Merchandising sales	4,059	-	4,059	1,812
	4,059	-	4,059	1,812

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

4. Income from investments

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

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

5. Income from charitable activities

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

6. Other income

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

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

7. Investment management costs

	2024	2023
	£	£
Investment manager fees	24,998	26,256

All of the above costs were attributable to restricted funds.

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

8. Analysis of expenditure on charitable activities

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

The analysis of expenditure for 2024 is as follows:

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

9. Allocation of support costs

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

10. Governance costs

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

11. Net income for the year

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

12. Auditor's remuneration

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

13. Trustees' and key management personnel remuneration and expenses

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

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

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

14. Staff costs and employee benefits

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

15. Pension Scheme

Defined contribution pension scheme

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

16. Tangible fixed assets

Group and charity

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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

17. Fixed asset investments

Group

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

17. Fixed asset investments (cont)

Charity

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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

18. Debtors

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

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

19. Creditors: amounts falling due within one year

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

20. Control

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

21. Operating lease commitments

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

22. Fund reconciliation

Group

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

Analysis of net assets between funds

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

22. Fund reconciliation (cont)

Charity

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

Analysis of net assets between funds

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

23. Contingent Liabilities

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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

24. Donated assets

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

25. Related party transactions

See note 13 for details of trustee expenses and remuneration.

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

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

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

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

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

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

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

In our opinion the financial statements:

- give a true and fair view of the state of the group's affairs as at 31 March 2024 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

INDEPENDENT AUDITORS REPORT

YEAR ENDED 31 MARCH 2024

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

AMPHIBIAN AND REPTILE CONSERVATION TRUST

INDEPENDENT AUDITORS REPORT

YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

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

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

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

Use of our report

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

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

Date: 4 December 2024