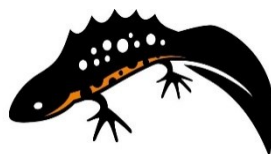




**amphibian and reptile**  
**conservation**



# Amphibian & Reptile Conservation

## Annual report 2024/25

### 1. Introduction

#### a. Background to the Organisation

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

The Trust's charitable objects are:

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

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

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

## 2. The Trust's aims for 2024/25

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

During the year 2024/2025 ARC will:

### **Own nature reserves**

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

### **Species programmes**

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

### **Communications and outreach**

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

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

### **Governance, Administration, Finance and Organisational development**

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

### **Regional programmes**

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

### Science

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

### Training

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

## 3. The organisation of the Trust

### a. Trustees, Officers, Staff and structure

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

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

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

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

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

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

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

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

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

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

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

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

## b. Health & Safety

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

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

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

## c. Funding and support

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

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

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

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

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

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

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

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

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

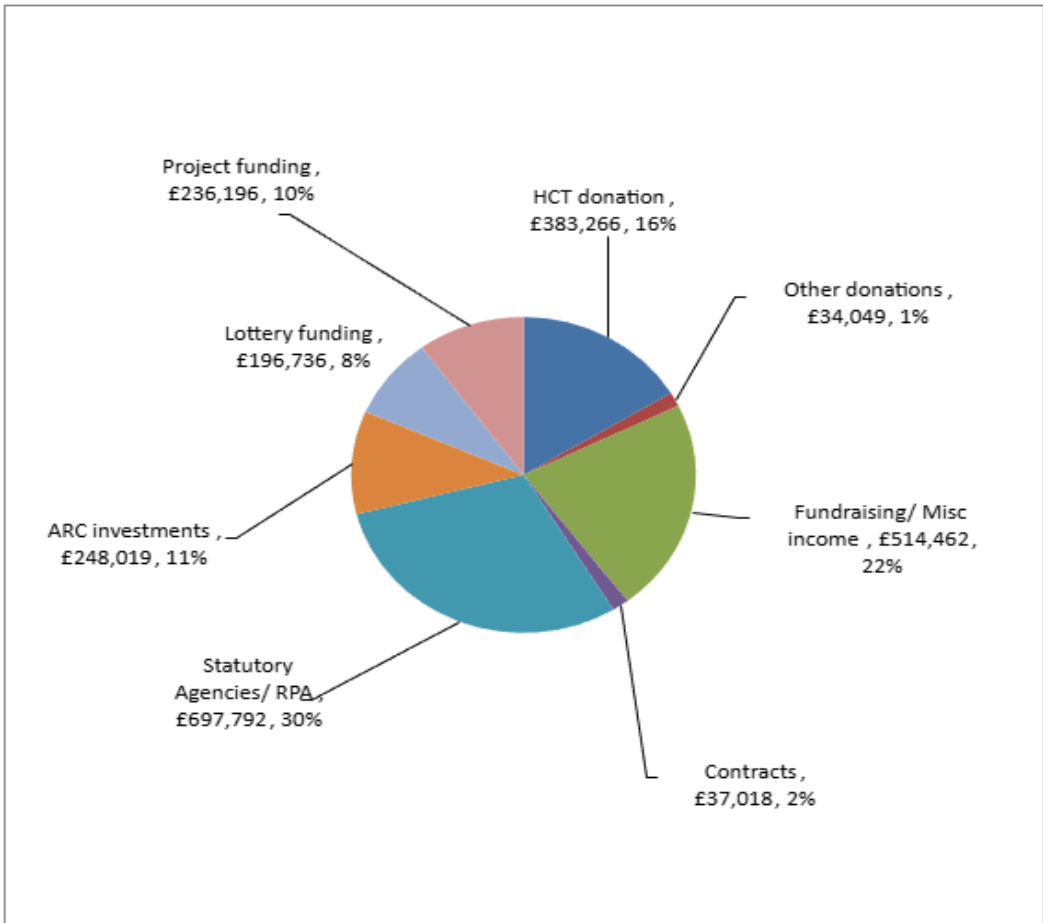
#### d. Statement of compliance

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

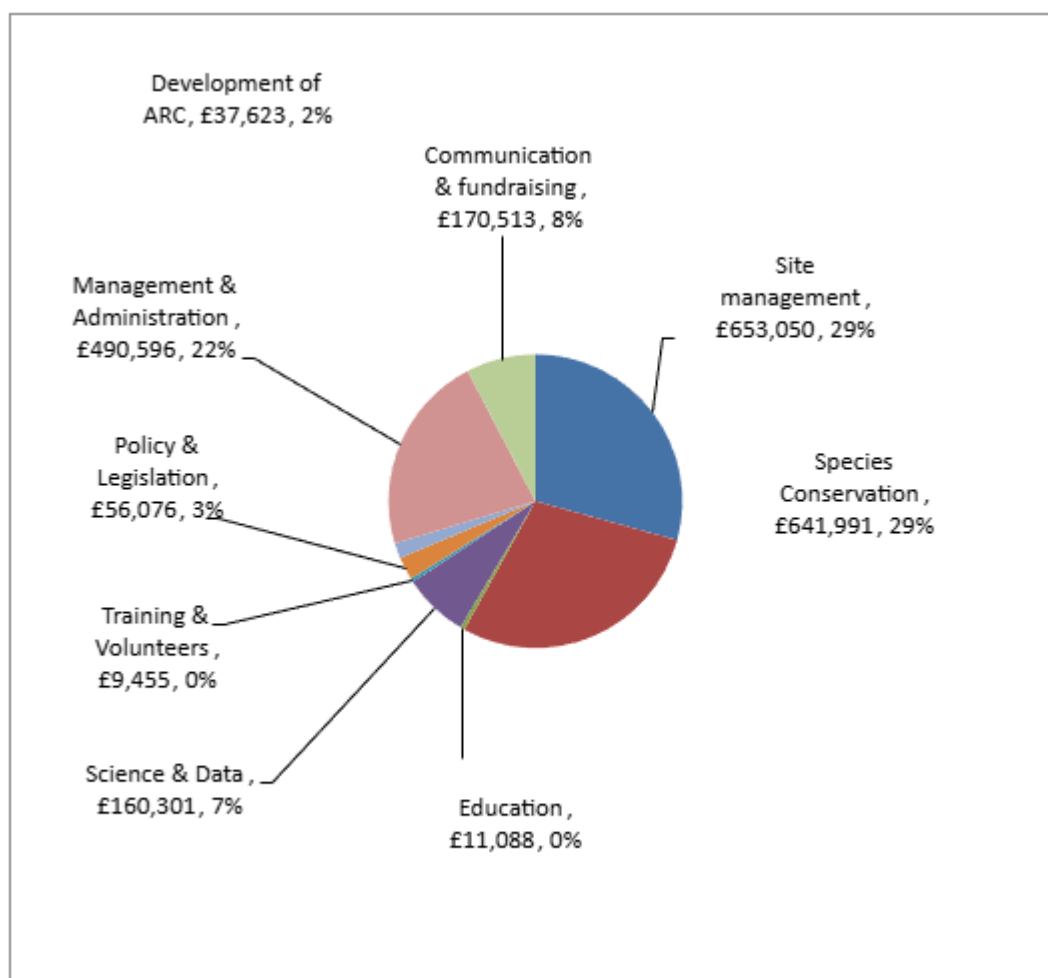
4. Summary of financial position for 2024/25

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

Total Income £2,347,538



Total Expenditure £2,230,693



**Figure 2 *Proportion of Expenditure by work area***

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

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

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

## 5. Achievements and performance for 2024/2025

### a. Own Sites

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

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

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

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

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

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

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

## **b. Conservation Projects**

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

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

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

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

### ***Key achievements through working on species conservation plans and programmes***

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

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

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

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

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

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

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

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

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

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

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

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

### c. Awareness and Education

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

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

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

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

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

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

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

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

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

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

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

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

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

#### d. Research and Monitoring

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

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

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

#### e. Policy and Legislation

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

## f. Developing ARC

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

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

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

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

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

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

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

## g. Effective working

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

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

## 6. Future priorities and development of the Trust

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

During the year 2025/2026 ARC will:

### **Own nature reserves**

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

### **Species programmes**

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

### **Communications and outreach**

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

### **Governance, Administration, finance and organisational development.**

- Produce Annual Work Plan 2025/26

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

### **Regional Programmes**

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

### **Science**

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

### **Training**

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

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

## 7. Patrons, Trustees and Senior Staff

### Patrons

The Earl of Malmesbury  
Chris Packham  
Iolo Williams  
Lucy Cooke

### Trustees (Directors)

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

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

### Senior Staff Members

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



Signed:

Dr Tony Gent  
Chief Executive Officer

**Company No. 06932972 (England and Wales)**

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

**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

**ACCOUNTS YEAR ENDED 31 MARCH 2025**

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**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

**LIST OF TRUSTEES (DIRECTORS)**

**31 MARCH 2025**

**Trustees (Directors)**

Mr Jeremy Bruce MSc, BA

Mrs Stephanie Davies

Mr David Elliott BSc, MBA

Professor Richard Griffiths BSc, PhD, FRSB

Mr Howard Inns (Vice-Chairman)

Dr Robert Jehle BSc, PhD

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

Ms Rebecca Turner BSc MSc

Mr Jonathan Webster (Chairman)

**Company Secretary**

Dr Antony Hugh Gent BSc, PhD, CBiol, MRSB

**Key Staff**

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

Philippa Goodwin (Administration and Finance Manager)

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

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

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

## **AMPHIBIAN AND REPTILE CONSERVATION TRUST**

### **ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)**

#### **YEAR ENDED 31 MARCH 2025**

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

#### **Review of Activities**

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

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

#### **Trustees**

The full list of Trustees is shown on page 1.

#### **Public Benefit**

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

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

#### **Reserves Policy**

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

#### **Risk Management**

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

## AMPHIBIAN AND REPTILE CONSERVATION TRUST

### ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

**YEAR ENDED 31 MARCH 2024**

#### **Statement of Trustees' Responsibilities**

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

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

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

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

#### **Disclosure of information to the auditors**

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

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

#### **Auditors**

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

#### **Small Company Provisions**

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

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

Jonathan Webster (Chairman)  
Director

Signed by:

*Jonathan Webster*

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

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

In our opinion the financial statements:

- give a true and fair view of the state of the group's affairs as at 31 March 2025 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

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

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

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of trustees**

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

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

**Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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

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


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

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

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

**Use of our report**

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

Signed by:  
  
F1621310ED2748D...

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

*Date:* ..... 17 December 2025 .....

**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

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

**YEAR ENDED 31 MARCH 2025**

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

**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

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

**YEAR ENDED 31 MARCH 2025**

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

All income and expenditure derive from continuing activities.

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

## AMPHIBIAN AND REPTILE CONSERVATION TRUST


## CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2025

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

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

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

Signed by:  
  
 5629DDBEA1464C9...  
 Jonathan Webster (Chairman)  
 Director

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

Company Number: 06932972 (England and Wales)


## AMPHIBIAN AND REPTILE CONSERVATION TRUST

## BALANCE SHEET AS AT 31 MARCH 2025

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

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

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

Signed by:  
  
 5629DD8EA1464C9...  
 Jonathan Webster (Chairman)  
 Director

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

**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

**CONSOLIDATED STATEMENT OF CASH FLOWS**

**YEAR ENDED 31 MARCH 2025**

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

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

**1. Summary of significant accounting policies**

**a. General information and basis of preparation**

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

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

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

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

**b. Basis of consolidation**

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

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

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

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

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

**c. Funds**

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

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

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

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

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

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

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

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

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

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

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

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

**e. Expenditure recognition**

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

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

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

Grants payable to third parties are within the charitable objectives.

# AMPHIBIAN AND REPTILE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025

#### f. Support costs allocation

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

The analysis of these costs is included in note 9.

#### g. Tangible fixed assets

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

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

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

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

#### h. Investments

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

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

Investments in subsidiaries are measured at cost less impairment.

#### i. Debtors and creditors receivable/payable within one year

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

#### j. Cash and cash equivalents

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

# AMPHIBIAN AND REPTILE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025

#### k. Operating leases

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

#### l. Pensions

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

#### m. Tax

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

#### n. Going concern

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

#### o. Public Benefit Entity Concessionary Loans

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

### 2. Income from donations and legacies

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

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

**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

**3. Income from other trading activities**

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

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

**4. Income from investments**

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

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

**5. Income from charitable activities**

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

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

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

**6. Other income**

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

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

**7. Investment management costs**

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

All of the above costs were attributable to restricted funds.

# **AMPHIBIAN AND REPTILE CONSERVATION TRUST**

## **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

### **YEAR ENDED 31 MARCH 2025**

#### **8. Analysis of expenditure on charitable activities**

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

The analysis of expenditure for 2025 is as follows:

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

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

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

**9. Allocation of support costs**

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

**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

**10. Governance costs**

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

**11. Net income for the year**

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

**12. Auditor's remuneration**

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

**13. Trustees' and key management personnel remuneration and expenses**

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

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

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

**14. Staff costs and employee benefits**

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

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

# AMPHIBIAN AND REPTILE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025

#### 15. Pension Scheme

##### Defined contribution pension scheme

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

#### 16. Tangible fixed assets

##### Group (as restated)

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

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

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

**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

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

## AMPHIBIAN AND REPTILE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2025

## 17. Fixed asset investments

## Group

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

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

## AMPHIBIAN AND REPTILE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2025

## 17. Fixed asset investments (cont)

## Charity

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

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

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

# **AMPHIBIAN AND REPTILE CONSERVATION TRUST**

## **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

### **18. Debtors**

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

### **19. Creditors: amounts falling due within one year**

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

### **20. Control**

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

### **21. Operating lease commitments**

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

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

**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

**22. Fund reconciliation**

**Group (as restated)**

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

**Analysis of net assets between funds**

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

# AMPHIBIAN AND REPTILE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### 22. Fund reconciliation (cont)

#### Charity (as restated)

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

#### Analysis of net assets between funds

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

### 23. Contingent Liabilities

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

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

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

# AMPHIBIAN AND REPTILE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025

#### 24. Donated assets

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

#### 25. Related party transactions

See note 13 for details of trustee expenses and remuneration.

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

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

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

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

#### 26. Prior year adjustment

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

The impact of this adjustment is as follows:

##### a) Changes in Accounting Policies

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

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

##### b) Reconciliation of Total Funds

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

##### c) Reconciliation of Comparative Period Income and Expenditure

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

## AMPHIBIAN AND REPTILE CONSERVATION TRUST

## DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)

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

# **AMPHIBIAN AND REPTILE CONSERVATION TRUST**

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

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

# **AMPHIBIAN AND REPTILE CONSERVATION TRUST**

## **DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)**

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

**Company No. 06932972 (England and Wales)**

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

**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

**ACCOUNTS YEAR ENDED 31 MARCH 2025**

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**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

**LIST OF TRUSTEES (DIRECTORS)**

**31 MARCH 2025**

**Trustees (Directors)**

Mr Jeremy Bruce MSc, BA

Mrs Stephanie Davies

Mr David Elliott BSc, MBA

Professor Richard Griffiths BSc, PhD, FRSB

Mr Howard Inns (Vice-Chairman)

Dr Robert Jehle BSc, PhD

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

Ms Rebecca Turner BSc MSc

Mr Jonathan Webster (Chairman)

**Company Secretary**

Dr Antony Hugh Gent BSc, PhD, CBiol, MRSB

**Key Staff**

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

Philippa Goodwin (Administration and Finance Manager)

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

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

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

## **AMPHIBIAN AND REPTILE CONSERVATION TRUST**

### **ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)**

#### **YEAR ENDED 31 MARCH 2025**

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

#### **Review of Activities**

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

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

#### **Trustees**

The full list of Trustees is shown on page 1.

#### **Public Benefit**

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

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

#### **Reserves Policy**

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

#### **Risk Management**

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

## AMPHIBIAN AND REPTILE CONSERVATION TRUST

### ANNUAL REPORT OF THE TRUSTEES (DIRECTORS)

**YEAR ENDED 31 MARCH 2024**

#### **Statement of Trustees' Responsibilities**

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

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

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

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

#### **Disclosure of information to the auditors**

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

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

#### **Auditors**

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

#### **Small Company Provisions**

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

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

Jonathan Webster (Chairman)  
Director

Signed by:

*Jonathan Webster*

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

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

In our opinion the financial statements:

- give a true and fair view of the state of the group's affairs as at 31 March 2025 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

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

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

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of trustees**

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

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

**Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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

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


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

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

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

**Use of our report**

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

Signed by:  
  
F1621310ED2748D...

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

*Date: 17 December 2025*  
.....

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

**YEAR ENDED 31 MARCH 2025**

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

**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

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

**YEAR ENDED 31 MARCH 2025**

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

All income and expenditure derive from continuing activities.

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

## AMPHIBIAN AND REPTILE CONSERVATION TRUST


## CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2025

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

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

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

Signed by:  
  
 5629DDBEA1464C9...  
 Jonathan Webster (Chairman)  
 Director

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

Company Number: 06932972 (England and Wales)


## AMPHIBIAN AND REPTILE CONSERVATION TRUST

## BALANCE SHEET AS AT 31 MARCH 2025

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

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

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

Signed by:  
  
 5629DD8EA1464C9...  
 Jonathan Webster (Chairman)  
 Director

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

**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

**CONSOLIDATED STATEMENT OF CASH FLOWS**

**YEAR ENDED 31 MARCH 2025**

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

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

**1. Summary of significant accounting policies**

**a. General information and basis of preparation**

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

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

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

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

**b. Basis of consolidation**

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

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

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

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

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

**c. Funds**

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

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

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

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

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

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

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

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

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

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

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

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

**e. Expenditure recognition**

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

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

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

Grants payable to third parties are within the charitable objectives.

# AMPHIBIAN AND REPTILE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025

#### f. Support costs allocation

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

The analysis of these costs is included in note 9.

#### g. Tangible fixed assets

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

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

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

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

#### h. Investments

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

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

Investments in subsidiaries are measured at cost less impairment.

#### i. Debtors and creditors receivable/payable within one year

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

#### j. Cash and cash equivalents

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

# AMPHIBIAN AND REPTILE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025

#### k. Operating leases

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

#### l. Pensions

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

#### m. Tax

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

#### n. Going concern

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

#### o. Public Benefit Entity Concessionary Loans

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

### 2. Income from donations and legacies

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

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

**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

**3. Income from other trading activities**

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

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

**4. Income from investments**

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

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

**5. Income from charitable activities**

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

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

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

**6. Other income**

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

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

**7. Investment management costs**

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

All of the above costs were attributable to restricted funds.

# **AMPHIBIAN AND REPTILE CONSERVATION TRUST**

## **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

### **YEAR ENDED 31 MARCH 2025**

#### **8. Analysis of expenditure on charitable activities**

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

The analysis of expenditure for 2025 is as follows:

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

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

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

**9. Allocation of support costs**

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

# AMPHIBIAN AND REPTILE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025

#### 10. Governance costs

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

#### 11. Net income for the year

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

#### 12. Auditor's remuneration

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

#### 13. Trustees' and key management personnel remuneration and expenses

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

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

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

#### 14. Staff costs and employee benefits

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

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

# AMPHIBIAN AND REPTILE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025

#### 15. Pension Scheme

##### Defined contribution pension scheme

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

#### 16. Tangible fixed assets

##### Group (as restated)

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

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

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

**AMPHIBIAN AND REPTILE CONSERVATION TRUST**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

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

## AMPHIBIAN AND REPTILE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2025

## 17. Fixed asset investments

## Group

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

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

## AMPHIBIAN AND REPTILE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2025

## 17. Fixed asset investments (cont)

## Charity

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

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

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

# **AMPHIBIAN AND REPTILE CONSERVATION TRUST**

## **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

### **18. Debtors**

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

### **19. Creditors: amounts falling due within one year**

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

### **20. Control**

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

### **21. Operating lease commitments**

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

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

# **AMPHIBIAN AND REPTILE CONSERVATION TRUST**

## **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

### **22. Fund reconciliation**

#### **Group (as restated)**

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

#### **Analysis of net assets between funds**

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

# AMPHIBIAN AND REPTILE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### 22. Fund reconciliation (cont)

#### Charity (as restated)

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

#### Analysis of net assets between funds

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

### 23. Contingent Liabilities

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

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

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

# AMPHIBIAN AND REPTILE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025

#### 24. Donated assets

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

#### 25. Related party transactions

See note 13 for details of trustee expenses and remuneration.

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

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

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

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

#### 26. Prior year adjustment

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

The impact of this adjustment is as follows:

##### a) Changes in Accounting Policies

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

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

##### b) Reconciliation of Total Funds

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

##### c) Reconciliation of Comparative Period Income and Expenditure

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

# **AMPHIBIAN AND REPTILE CONSERVATION TRUST**

## **DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)**

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

# **AMPHIBIAN AND REPTILE CONSERVATION TRUST**

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

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

## AMPHIBIAN AND REPTILE CONSERVATION TRUST

## DETAILED INCOME AND EXPENDITURE ACCOUNT (CHARITY ONLY)

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