



## **Amphibian and Reptile Groups of the UK**

Charitable Incorporated Organisation

Charity Number: 1165504

**Annual Report and Financial Statements for the year ending 31 January 2021**

## Contents

Reference and administrative details.....	2
Trustees' Report.....	3-9
Independent Examiner's Report.....	10
Statement of Financial Activities.....	11
Balance Sheet.....	12
Notes to the financial statements.....	13-17

## Reference and Administrative details

Charity Number: 1165504

Trustees:

Chris Monk (Chair)  
Mark Barber (Vice Chair until 05 January 2021)  
Chris Cathrine (Vice Chair from 05 January 2021)  
Frank Syrratt (Treasurer from 05 January 2021)  
John Baker  
Nicola Morris  
Nigel Hand  
Steve Langham  
Alice Pawlik  
Samantha Kelly

Registered Office: 82 Gidley Way  
Horspath  
Oxford  
OX33 1TG

Independent Examiner: Sheila Parry FCCA  
SPX Oxford  
19 Paradise St,  
Oxford  
OX1 1LD

Banker: The Cooperative Bank

Amphibian and Reptile Groups of the UK is a Charitable Incorporated Organisation (no. 1165504) registered on 10 February 2016. Membership of the CIO is open to all local constituted volunteer groups whose principal objective is the conservation of native amphibians and reptiles and who, by applying for membership, have indicated their agreement to become a member and acceptance of the duty of members. ARG UK is governed by its Constitution Document following the Association model. The Charity Trustees present their annual report and the charity's financial statements for the year ending 31<sup>st</sup> January 2021.

# **Trustees' Report for Amphibian and Reptile Groups of the UK from 1 February 2020 – 31 January 2021**

## **ARG UK's Objectives and Activities**

### **Mission**

Amphibian and Reptile Groups of UK (ARG UK) is committed to the conservation of native amphibians and reptiles and their natural environment by supporting the development of a network of independent volunteer amphibian and reptile groups (ARGs).

### **Charitable Objectives**

The charitable objects of Amphibian and Reptile Groups of the UK are:

- (1) the preservation, conservation and welfare of native amphibians, reptiles and their natural environment in the UK for the benefit of the public by promoting and supporting the development of a network of independent amphibian and reptile groups (ARGs) involved in the conservation of the herpetofauna of the British Isles.
- (2) to promote education and research activities for the benefit of the public at large relevant to species and habitat conservation pertinent to native amphibian and reptile populations of the British Isles and to publish the useful results of such research for the public benefit.

### **Strategic themes and activities:**

There are currently three themes to ARG UK's work:

#### **1. Supporting the grass roots conservation of amphibians and reptiles:**

ARG UK's primary role is to support a network of 37 county-based volunteer amphibian and reptile groups. Each group works with the species in its locality, and these provide the 'grass roots' of native herpetofauna conservation in the UK; undertaking survey and monitoring, practical conservation tasks, public events and outreach and liaising with stakeholders including local planning authorities, land owners, other conservation bodies, and the wider public. We also support other volunteer groups with an interest in our native herpetofauna in a more informal capacity.

#### **2. Representing the volunteer sector at the national level:**

We are keen to promote the position and views of the volunteer sector at national level and sit on a number of panels and forums. We also convene internal meetings in order to understand better the views of our volunteers, so that we can be more representative at national level.

#### **3. Public outreach and education:**

We aim to promote positive messages about amphibians and reptiles with communities and the wider public, through direct engagement at events, seminars and training days; by working with other NGOs and the local/national media to develop an engaging and positive narrative; and by developing educational materials for pre-school and school-aged children.

### **Principles:**

Our guiding principles are:

- Everyone is welcome! We do not discriminate on the basis of age, gender, disability, ethnicity, belief, socio economic background or any other characteristic. We aim to be inclusive and proactively break down barriers, encouraging all members of society to become involved with wildlife conservation.
- We work through collaboration, using existing networks or by developing new groups and partnerships.
- We believe people learn most effectively from their peers and enable those we work with to take action within their own networks through mentoring and other forms of support.

## **Public benefit**

The Board of Trustees is satisfied that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to public benefit guidance issued by the Charity Commission, and that the mission, aims and activities of ARG UK meets with these criteria.

## **Key Achievements:**

### **1. Supporting the grass roots conservation of amphibians and reptiles:**

ARG UK continues to support volunteers engaged in conservation activities, by providing a range of advice and support services. These include our series of Advice Notes, based on expert inputs from specialists from the volunteer groups and other organisations including wildlife NGOs, ecological consultants and statutory agencies. These can all be accessed from the ARG UK website, [www.arguk.org](http://www.arguk.org), and are also promoted via social media, including our various Facebook groups and Twitter account.

In 2020-21 ARG UK produced three new publications:

- ARG UK Advice note 12: Amphibian and Reptile Reintroductions, Guidelines for Amphibian and Reptile Groups, published March 2020
- Dragons in the Hills - the Amphibians and Reptiles of Northern Ireland, published November 2020
- Dragain sna Cnoic - Amphaibiaigh agus reptílí Thuaisceart Éireann, published January 2021

All are available on the ARG UK website [www.arguk.org](http://www.arguk.org)

### **On-line training and outreach – The ARG UK Autumn Seminar Series**

Harnessing the expertise of our staff and trustees, we ran a series of themed seminars and events using 'Zoom webinar' as a platform to provide interesting, informative, thought provoking and entertaining evenings with amphibians and reptiles - the 'ARG UK Autumn Seminar Series'. With the support of The Garfield Weston Foundation we were able to offer these at no cost to the delegates, allowing more people to participate, and access some of the latest cutting edge thinking and research, from prestigious speakers from across the world. We were delighted to welcome 2,044 delegates to the 11 seminars we ran between September 2020- February 2021; with a further 3,373 downloading the online YouTube recordings.

In addition to advice, ARG UK provides practical support to the ARGs through:

- Provision of an umbrella insurance scheme, at no cost, to affiliated ARGs. This provides public and employer liability for the groups, and enables them to attend public events, run training sessions, surveys and practical conservation tasks for volunteer members and the wider public.
- Provision of the 100% small grant scheme. This provides grants of up to £500 for affiliated ARGs to conduct practical conservation tasks, e.g. digging ponds, cutting scrub, installing amphibian escape ladders and disease testing. All applications are peer reviewed by specialists drawn from the ARG network.
- Provision of free mini-websites, enabling small volunteer groups to get up and running at no cost.

- d) Support for regional meetings including the annual Herpetofauna Workers Meeting, which attracts over 200 delegates and is the main forum for the sector. The ARGs also organise smaller regional meetings, and ARG UK supports other organisations running herpetofauna themed events.
- e) Support and advice with fundraising, administration, training and governance, where requested.

## 2. Supporting national projects

We coordinated volunteer action for a number of projects of national significance:

**Make the Adder Count (MTAC)** – We continued to support the Make the Adder Count surveys in 2020, with a further 11 surveys conducted (the 2020 spring programme was impacted by the travel limitations imposed by national COVID-19 restrictions).

**Survey and monitoring** – The online herpetofauna recording portal, Record Pool in partnership with Amphibian & Reptile Conservation (ARC), continues to expand and function well with over 44,000 submissions from nearly 11,000 recorders right across the UK by the end of the 2020-21 year.

**National Disease monitoring** – We have continued to support the Garden Wildlife Health Project, and our volunteers have been proactive in collecting information on amphibians and reptiles showing abnormalities. Our volunteers also provide a frontline resource for new pathogens, such as the deadly *Batrachochytrium salamandrivorans* (Bsal), a fungal pathogen that has already caused mass die-offs in wild European fire salamanders (*Salamandra salamandra*) in the Netherlands, Belgium and Germany and may pose a threat to our native newts.

## 3. Amphibian and Reptile Group (ARG) Support

We support affiliated local ARG groups as needed with advice on setting up and governance and assistance for local conservation projects.

**ARGWEB** - We have developed a new system, specifically designed to support the volunteer ARGs, by providing a suite of online tools (apps) to enable groups to manage their members and other stakeholders including land managers and project partners in a GDPR compliant manner. ARGWEB also supports site-based amphibian and reptile surveys to allow for site monitoring, a toad patrol app, to enable patrollers to more easily collate amphibian numbers and patrollers' effort. By enabling site managers and other partners, including ARC and Froglife, to access data for their sites in real time, it also provides a tool for site management. By the end of January 2021, 30 of our county-based groups adopted ARGWEB portals, with 2,092 users signed up to the system and over 500,000 observation records for amphibians and reptiles.

**Ice Age Ponds Project** - we continue to support the major new project led by HART (Herefordshire ARG) working in partnership with Herefordshire Wildlife Trust and the Herefordshire and Worcestershire Earth Heritage Trust. "Conserving Herefordshire's Ice Age Ponds" has been awarded £252,600 by the National Lottery Heritage Fund to protect the increasingly rare kettle-hole ponds which provide a unique habitat for wildlife. The project aims to map the biodiversity and geology of these ancient glacial ponds in the county, and engage land managers and the wider community with their conservation. As well as signs and walking routes new digital interpretation created by the project will allow people a glimpse into the pre-historic past through their smart phones

## 4. Representing the volunteer sector at the national level:

To promote the position and views of the volunteer sector at national level we attend or sit on a number of project panels and forums these include: the herpetofauna specialist group, the Great Crested Newt Working Group, the Garden Wildlife Health Project Forum, the Adder Working Group and the Wildlife Gardening Forum. We also liaise with the relevant staff of the Government's national conservation organisations Natural England, Natural Resources Wales and Nature Scot. We also convene internal meetings in order to understand better the views of our volunteers so that we can be more representative at national level.

## 5. Public Outreach and Education:

**Adder Networking Days** – Building on approaches developed in Adders are Amazing! we ran the first ‘community’ adder seminar for a community based in Gloucestershire in conjunction with Natural England and other land managers. Trustee Nigel Hand introduced the evening, providing insights into how adders use the space around the village based on radio telemetry. This prompted a lot of interest, and promoted a better understanding by local residents and businesses, and a sense of the need to champion these timid, and much misunderstood animals. In 2021-22 we hope to repeat this ‘community-based’ approach to adder conservation with a community in Northamptonshire, where adders are also frequently spotted in and around the village.

**Dragons in the Hills** – we have been awarded £100,000 by the National Lottery Heritage Fund for Northern Ireland for a 3 year partnership project based in Northern Ireland, running from Jan 2020 – Dec 2022. Working with our partners from Newry, Mourne and Down District Council and The Herpetological Society of Ireland, and other stakeholders including the Ring of Gullion AONB, National Trust of Northern Ireland, NI ARG, Mourne Heritage Trust, An Tobar, Bluebell Lane Glamping, Redbranch Bushcraft and other local land owners; we are running surveys and citizen science training days to find out more about the distribution of the three native amphibians and reptiles of Northern Ireland, the common frog, common lizard and smooth newt; and develop programmes with local communities and schools to conserve them.

This project is very much community-led, and we are taking a creative approach to conservation, using arts, crafts, music and story-telling to bind the world of myth and legend with the natural world, alongside more traditional ecological survey techniques and habitat creation and restoration; to deepen the impact of the project and by working across communities encourage some ‘harder to reach’ groups to engage. Part of this outreach has included running regular weekly activity sessions with groups of adults with disabilities – who have been busily creating ponds and other types of habitat, and installing locally made interpretive signage. We have also run a local schools’ art competition in the Ring of Gullion AONB, which prompted a fantastic response with over 88 entries from local primary and secondary-aged children.

In 2020 we also produced a four part online mini-series called ‘Dragons in the Hills: Music and Myths by the fireside’. Each episode featured a local community story teller or historian blending historical fact with local myths and legends to tell us more about the rich heritage of the communities living in the Ring of Gullion area. Story telling was combined with locally produced music from local artists of the South Armagh Traditional Arts Partnership and Colleen Savage accompanied by Pdraig Carragher. These stories are all available on the ARG UK YouTube Channel.

**Ministry of Justice/HMP training and conservation programme** – Due to restrictions imposed by the COVID-19 epidemic we were unable to continue our training programme in amphibian and reptile ecology and survey techniques with small groups of offenders in a custodial environment. However, we supported the Ministry of Justice project, ‘A pond in every prison’ which aims to create a pond, or ponds, in all 119 prisons in England and Wales. Having contacted all prisons to discuss pond creation – 101 prisons now have ponds; and we are in the process of creating resource packs and signage with the MoJ sustainability team to support a better understanding of the ecology and diversity of ponds and how to manage them in this unique environment.

### Future Plans and Next Steps

We will continue to support the ARGs by providing advice and support; representation at national level; regional and national meetings and by developing, or participating in projects or schemes they can adapt to local use. Other areas where ARGs have asked for support are with fundraising; toad patrolling; and public outreach. Above all, the volunteer groups value being connected, and knowing they are part of a bigger picture. We will also provide continued administrative support to the groups with provision of the free mini-websites, along with the recording and monitoring tools contained within Record Pool and ARGWEB.

We will continue to expand our major conservation campaign for adders, in partnership with other NGOs. We will reinforce a narrative highlighting the vulnerability of this iconic native reptile through local and national media, and continue to collect records across the UK to establish baseline distribution data.

Across the UK, we aim to increase the engagement of the local groups with widespread species surveys (all species), and by allowing for better communication between surveyors work towards common standards monitoring. We will continue to support projects and partnerships that deliver conservation gains for all native species of herpetofauna, and develop opportunities for our volunteers to engage in wider conservation projects, as well as local outreach and conservation.

Specific projects that we will be engaging with in the coming 2021-22 year, include the National Lottery Heritage Fund 'Dragons in the Hills' partnership project in Northern Ireland with Newry, Mourne and Down District Council and The Herpetological Society of Ireland. We will also continue to work with the Ministry of Justice to increase biodiversity of the estate – literally 'nature unlocked', and to understand more about the benefits of nature connectedness for those in a custodial environment in partnership with the University of Central Lancashire. Although delayed by the restrictions associated with managing the COVID-19 virus epidemic in 2020-21, we are hoping to expand this project in 2021-22.

In 2021-22, we also intend to expand a new programme - Finding Sanctuary – Amphibian and Reptiles in Churchyards and Burial Grounds. A partnership project with Caring for Gods Acre (CfGA), 'Finding Sanctuary' aims to explore the biodiversity of churchyards and burial grounds with a focus on amphibians and reptiles. These are community projects run with church wardens, congregations and local councils; and local volunteers are being encouraged to undertake the recording and monitoring. By embedding the project in the community they are more likely to take ownership, and to want to continue to maintain biodiversity in their churchyards, supporting the animals by changing maintenance practices. These practices will also benefit pollinators and other invertebrates as well as small mammals. The ARGs provide materials and other resources, advice and help with recording, so it is a true partnership.

To date we have found that church communities are very excited about the surveys, especially as they fit in with the Living Churchyard and Eco Church ethos that is currently building momentum. There have also been requests for surveyors to visit local schools and for articles to be written for local parish magazines. Seven of our volunteer ARG groups around England are currently involved monitoring and supporting 50 sites; from Cumbria in the north to Dorset in the south, and from The Wirral in the west to Cambridgeshire in the east.

And finally we will aim to repeat the ARG UK Autumn Seminar Series in 2021 and broaden our social media, expanding our portfolio from FaceBook and Twitter into Instagram and other platforms that are more popular with a younger demographic.

## **Financial Report for Amphibian and Reptile Groups of the UK for the period from 1 February 2020 - 31 January 2021.**

### **Financial Review:**

#### **Review of Results:**

We have raised a total of £98,586 since February 2020 (against income of £54,543 in 2019-20), with expenditure of £44,137 (against expenditure of £46,670 in 2019-20). Detailed breakdowns are at the end of this document.

#### **Reserves Policy:**

The Trustees of ARG UK have agreed to maintain unrestricted reserves to meet the requirements of ARG UK's working capital and to meet any temporary shortfall in funds or cover unexpected expenditure to enable ARG UK to fulfil its charitable objectives. Working capital is defined as the equivalent of 6 months' unrestricted expenditure.

The Board of Trustees reviews the Reserves Policy and amount of reserves required annually as part of the budget setting process. The unrestricted reserves at the end of this period were £62,432 (compared with £38,682 of unrestricted reserves in 2019-20) and comply with this policy.

Restricted reserves represent unspent monies received from donors who have specified conditions as to their use on agreed projects. These funds are fully covered by matched assets.

The Board of Trustees considers that reserves as held at year end are sufficient for operating the organisation and therefore continues to adopt a going concern basis in preparing the accounts.

#### **Risk Management:**

The Board of Trustees has assessed the major risks to which the charity is exposed, in particular those relating to the operations, finances, reputation and business of ARG UK. The likelihood and impact of material risks are reviewed by the Board on an annual basis at Trustee meetings. The Coordinator updates and assesses the risk management matrix, and has a duty to report any significant changes to trustees.

### **Structure, governance and management**

ARG UK is a Charitable Incorporated Organisation (no. 1165504) registered on 10 February 2016 with the Charity Commission for England and Wales. Membership of the CIO is open to all local constituted volunteer groups whose principal objective is the conservation of native amphibians and reptiles and who, by applying for membership, have indicated their agreement to become a member and acceptance of the duty of members. ARG UK is governed by its Constitution which follows the Association model. All members of the organisation and Trustees are appointed in accordance with the Constitution. There must be at least four and no more than 11 charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

All trustees were subject to re-election at the first AGM of the organisation, and then subject to retirement by rotation. The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot. The vacancies so arising may be filled by the decision of the members at the annual general meeting; any vacancies not filled at the annual general meeting may be filled. The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed, or as an additional charity trustee, provided that the limit on the number of charity trustees would not as a result be exceeded. Charitable Trustees may exercise all the powers of the organisation subject to the Charity's Act 2011 and the Constitution.



Board appointments are based on the need of the Board of Trustees as a whole to have the skills and experience to agree ARG UK's strategy and policies and monitor their implementation. Every charity trustee must be a natural person. Trustees are recruited from a wide range of backgrounds, but must be approved by majority vote by the members at the annual general meeting. The Honorary Officer of the Association is the Chairperson. An honorary Treasurer and Vice Chairperson may also be elected by the trustees. The Trustees are listed on page 2.

Membership of the CIO is open to all local constituted volunteer groups whose principal objective is the conservation of native amphibians and reptiles and who, by applying for membership, have indicated their agreement to become a member and acceptance of the duty of a member. An organisation or a corporate body that is a member of the CIO may, in accordance with its usual decision-making process, authorise a person to act as its representative at any general meeting of the CIO.

It is the duty of each member of the CIO to exercise his or her powers as a member of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO. Membership of the CIO cannot be transferred to anyone else except in the case of an individual representing an organisation which is not incorporated, whose membership may be transferred by the unincorporated organisation to a new representative.

Subject to the following provisions, the quorum for general meetings shall be the greater of 5% of members or three members. An organisation represented by a person present at the meeting, is counted as being present in person.

The Board of Trustees appoint the Coordinator to manage the day-to-day operations of the organisation and to ensure statutory reporting requirements are fulfilled. The Coordinator is assisted by a small team of volunteers. ARG UK appreciates the extensive support it receives from volunteers without which it would not be possible to carry out such a varied and extensive programme.

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

Law applicable to charities in England and Wales requires the Board of Trustees to prepare accounts for financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) which give a true and fair view of ARG UK's financial activities during the year and of its financial position at the end of the year. In preparing accounts giving a true and fair view, the Board of Trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts,
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that ARG UK will continue in operation,

The Trustees are responsible for the keeping of accounting records which disclose with reasonable accuracy the financial position of ARG UK. They are also responsible for safeguarding the assets of ARG UK and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Board of Trustees



Chris Monk, Chair (appointed February 2016)

Approved by the Board on: 16<sup>th</sup> July 2021

## **Independent examiner's report to the Trustees of Amphibian and Reptile Groups of UK, CIO (Charity number: 1165504)**

I report on the accounts of the Charity for the year ended 31 January 2021, which are set out on pages 11 to 17.

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The charity's gross income is between £25,000 and £500,000, and the charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), but that an independent examination is required. I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).
- to state whether particular matters have come to my attention.

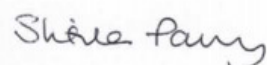
### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements set out in the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sheila Parry FCCA

SPX Oxford  
19 Paradise St,  
Oxford, OX1 1LD

Date: 28 July 2021

**Statement of Financial Activities (including income and expenditure) for ARG UK, Charity number: 1165504 for the year ended 31 January 2021**

		2020-21			2019-20		
		Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and endowments from:</b>	Note						
Donations and legacies	2	45,096	51,005	96,101	30,178	11,804	41,982
Charitable activities	3	2,485	-	2,485	9,831	2,730	12,561
<b>Total</b>		<b>47,581</b>	<b>51,005</b>	<b>98,586</b>	<b>40,009</b>	<b>14,534</b>	<b>54,543</b>
<b>Expenditure on:</b>							
Raising funds		1,707	-	1,707	2,003	-	2,003
Charitable activities	4	22,124	20,306	42,430	33,321	11,346	44,667
<b>Total</b>		<b>23,831</b>	<b>20,306</b>	<b>44,137</b>	<b>35,324</b>	<b>11,346</b>	<b>46,670</b>
<b>Net income / expenditure</b>		<b>23,750</b>	<b>30,699</b>	<b>54,449</b>	<b>4,685</b>	<b>3,188</b>	<b>7,873</b>
Transfers between funds		-	-	-	3,051	- 3,051	-
<b>Net movement in funds</b>		<b>23,750</b>	<b>30,699</b>	<b>54,449</b>	<b>7,736</b>	<b>137</b>	<b>7,873</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		38,682	5,392	44,074	30,946	5,255	36,201
<b>Total funds carried forward</b>		<b>62,432</b>	<b>36,091</b>	<b>98,523</b>	<b>38,682</b>	<b>5,392</b>	<b>44,074</b>

## Balance Sheet ARG UK, Charity number: 1165504 as at 31 January 2021

		2021	2020
		£	£
	Notes		
<b>FIXED ASSETS</b>			
Tangible Assets	7	-	194
<b>CURRENT ASSETS</b>			
Debtors		-	-
Cash at bank and in hand		99,420	94,391
		<u>99,420</u>	<u>94,391</u>
<b>CREDITORS:</b> Amounts falling due within one year	8	- 897	- 50,510
		<u></u>	<u></u>
<b>NET CURRENT ASSETS</b>		98,523	43,881
<b>NET ASSETS</b>		<u>98,523</u>	<u>44,075</u>
<b>INCOME FUNDS</b>			
General funds	12	62,432	38,682
Restricted funds	12	36,091	5,392
<b>TOTAL FUNDS</b>		<u>98,523</u>	<u>44,074</u>

ARG UK is registered as a Charitable Incorporated Organisation (CIO): which is a charity registered as a body corporate under Part 11 of the Charities Act 2011. This status confers a duty to file accounts and the trustees' annual report online with the Charity Commission. Because charitable income is between £25,000 and £500,000, there is no requirement for an audit, but there is a requirement for an independent examination.

For the financial year ended 31 January 2021, ARG UK constitutes a public benefit entity as defined by SORP (FRS 102): and follows the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) which was published on 16 July 2014.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which have been prepared in accordance with revised Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2015), issued in July 2014. The trustees consider there are no material uncertainties about the trusts ability to continue as a going concern.

Approved by the Board on 16th July 2021 and signed on its behalf by:



Chris Monk, Chair of Trustees

The notes on pages 13 to 17 form an integral part of these financial statements.

## Notes to the Financial Statements for the Year Ended 31 January 2021

### 1) Accounting policies

#### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the revised Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2015)', issued in July 2014.

#### Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in notes 13 and 14.

#### Income

Income including donations, legacies and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate. Investment income is recognised on a receivable basis. Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

#### Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### The cost of fundraising

This represents the costs of inducing others to make gifts or donations to the charity.

#### Pensions accounting policy

The charity operates a defined contribution pension scheme with NEST. The pension cost represents the amount of contributions payable to the scheme in one year.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Fixed assets

Individual assets are capitalised if they can be used for more than one year and cost at least £500.

#### Depreciation

Depreciation on tangible fixed assets is calculated to write down the cost in equal instalments over their expected useful lives.

#### Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

## Notes to the Financial Statements for the Year Ended 31 January 2021 (continued)

### 2) Donations and legacies

	2020-2021			2019-2020
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
<b>Grants for project activities</b>				
Esmee Fairbairn Foundation	15,000	-	15,000	34,000
Garfield Weston	20,000	-	20,000	-
The National Lottery Heritage Fund	-	50,000	50,000	-
The Banister Trust	5,000	-	5,000	-
PLANED (Welsh Govt Leader programme)		-	-	5,309
Biodiversity Solutions Ltd		-	-	2,750
	<u>40,000</u>	<u>50,000</u>	<u>90,000</u>	<u>42,059</u>
<b>Donations from individuals</b>				
Individual donations	5,096	1,005	6,101	3,924
	<u>5,096</u>	<u>1,005</u>	<u>6,101</u>	<u>3,924</u>
			-	-
	<u><b>45,096</b></u>	<u><b>51,005</b></u>	<u><b>96,101</b></u>	<u><b>45,983</b></u>

### 3) Income from charitable activities

	2020-21			2019-20
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Educational materials	50	-	50	118
Sponsorship	200	-	200	750
Events	110	-	110	5,946
Ecological / project services	2,125	-	2,125	5,447
	<u><b>2,485</b></u>	<u>-</u>	<u><b>2,485</b></u>	<u><b>12,261</b></u>

## Notes to the Financial Statements for the Year Ended 31 January 2021 (continued)

### 4) Expenditure on charitable activities

	Restricted funds	Staff costs	Project activities	Other costs	31-Jan-21	31-Jan-20
Supporting grass[1] roots conservation	925	10,755	365	4,367	16,412	23,549
Volunteer representation at national level[2]	0	1,536	52	624	2,212	3,332
Public outreach and education[3]	19,381	3,073	104	1,247	23,805	17,785
	<u>20,306</u>	<u>15,364</u>	<u>521</u>	<u>6,238</u>	<u>42,430</u>	<u>44,666</u>

[1] Based on 70% time allocation for unrestricted funds

[2] Based on 10% time allocation for unrestricted funds

[3] Based on 20% time allocation for unrestricted funds

### 5) Related Party transactions

There were no related party transactions.

### 6) Taxation

The organisation is a registered charity (CIO) and is, therefore, exempt from Corporation taxation.

## Notes to the Financial Statements for the Year Ended 31 January 2021 (continued)

### 7) Fixed assets

	Computers and equipment £
Costs	
At 1 February 2020	581
Additions	-
At 31 January 2021	<u>581</u>
Accumulated depreciation	
At 1 February 2020	387
Charge for year	194
At 31 January 2021	<u>581</u>
Net book value	
At 1 February 2020	<u>194</u>
At 31 January 2021	<u>-</u>

### 8) Creditors (amounts falling due within one year)

	2020-21 £	2019-20 £
Trade creditors	-	-
Payroll taxes	318	202
Deferred income	-	50,000
Other creditors	8	8
Accruals	570	300
	<u>897</u>	<u>50,510</u>

### 9) Independent Examination and other financial service fees

	2020-21 £	2019-20 £
Independent Examiner's fees	180	234
Other financial services from SPX	390	624
	<u>570</u>	<u>858</u>

### 10) Staff costs and employee benefits

	2020-21 £	2019-20 £
Wages and salaries	26,732	25,539
Employer's pension contributions	1,069	993
Employer's National Insurance	-	-
	<u>27,801</u>	<u>26,532</u>

Average head count: 2 (2020: 2)



## Notes to the Financial Statements for the Year Ended 31 January 2021 (continued)

### 11) Remuneration and benefits of key management personnel

No trustees were reimbursed for expenses incurred on behalf of the organisation in 2020-21 (2020: nil).

The full total for governance costs of £1,728 also includes costs relating to the professional fee for the examiners' report, professional trustee training, and costs of running trustees' meetings (2019-20, £494.00).

### 12) Analysis of funds

	As at 1 Feb 2020	Income	Expenditure	Transfers	As at 31 Jan 2021
	£	£	£	£	£
Unrestricted funds:					
General funds	38,682	47,581	- 23,831	-	62,432
Restricted funds:					
100% fund	4,785	1,005	- 925	-	4,865
Sefton sand lizards	607	-	-	-	607
Dragons in the Hills	-	50,000	- 19,381	-	30,619
	<u>5,392</u>	<u>51,005</u>	<u>- 20,306</u>	<u>-</u>	<u>36,091</u>
	<u>44,074</u>	<u>98,586</u>	<u>- 44,137</u>	<u>-</u>	<u>98,523</u>

### 13) Analysis of net assets by funds

	General funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	-	-	-
Cash at bank and in hand	63,329	36,091	99,420
Debtors	-	-	-
Current liabilities	- 897	-	- 897
	<u>62,432</u>	<u>36,091</u>	<u>98,523</u>