



Amphibian and Reptile Groups of the UK

Charitable Incorporated Organisation

Charity Number: 1165504

Annual Report and Financial Statements for the year ending 31 January 2022

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.....	13-18

Reference and Administrative details

Charity Number: 1165504

Trustees:

Chris Monk (Chair)
Frank Syrratt (Treasurer)
John Baker
Nigel Hand
Steve Langham
Alice Pawlik
Samantha Kelly
Jeanette Hall (from January 2022)
Erik Paterson (from January 2022)
Mark Barber (resigned November 2021)
Chris Cathrine (resigned November 2021)
Nicola Morris (resigned December 2021)

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 31st January 2022.

Trustees' Report for Amphibian and Reptile Groups of the UK from 1 February 2021 – 31 January 2022

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 land managers 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, and are also promoted via social media, including our various Facebook groups and Twitter account.

On-line training and outreach – The ARG UK Seminar Series and Regional Meetings

Harnessing the expertise of our staff and trustees, we continued to run a themed seminars and events using 'Zoom webinar' as a platform to provide interesting, informative, thought provoking and entertaining evenings with amphibians and reptiles. Using core funds provided by 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 also pleased to facilitate two Regional Amphibian and Reptile Groups meetings; a Scottish ARGs meeting on Saturday 30th October, and a South West ARGs regional meeting on 6th November 2021. We were delighted to welcome 1,167 delegates to the 6 meetings and seminars we ran between February 2021-22; with a further 2,018 downloading the online YouTube recordings.

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

- a) 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.
- b) 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.
- c) 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 2021, with a further 11 surveys conducted (the 2021 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 51,000 records from over 13,000 recorders right across the UK by the end of the 2021-22 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, and a novel leech that appears to be parasitizing common frog (*Rana temporaria*) and common toad (*Bufo bufo*) in larger than usual numbers.

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 2022, 30 of our county-based groups adopted ARGWEB portals, with nearly 2,500 users signed up to the system and over 750,000 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 liaise with other NGOs in the wildlife conservation sector, statutory agencies, local authority and private land managers and the relevant staff of the UK Government's national conservation organisations: Natural England, Natural Resources Wales, Northern Ireland Environment Agency and Nature Scot. We also convene internal seminars and regional 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 Community Networking – Building on approaches developed in Adders are Amazing! we are continuing to work with volunteers, land managers and local communities to conserve our native adder. In Northamptonshire, the local group are working with communities to monitor their local adder populations, and improve and restore habitat for the adder. This is promoting a better understanding by local residents and businesses, and a sense of the need to champion these timid, and much misunderstood animals.

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. During 2021 we have been working with local primary and secondary schools across all three AONBs: Ring of Gullion, The Mourne, and Strangford and Lecale; running class room sessions, and field trips to local reserves, to enable the children to find out more about their wildlife. We have also run training sessions for rangers and volunteers from the Mourne Heritage Trust and the National Trust to promote a better understanding of the needs of amphibians and reptiles and how best to conserve them.

Ministry of Justice/HMPPS training and conservation programme – During 2021 we continued to support 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. We have been supporting the programme with a series of 'pond days', run at 8 hubs throughout the MoJ estate to train staff and prisoners in pond creation and management as well as the ecological principles underlying habitat creation for amphibians and reptiles. In February 2022 we will start a new innovation project funded by the HMPPS Grants Programme in partnership with the University of Central Lancashire to explore the impacts of improving nature connectedness for prisoners and their families.

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. A part of this programme will include repeating the 1994 Scottish National Adder Survey commissioned by NatureScot in partnership with Amphibian and Reptile Conservation, monitoring 17 sites across Scotland for reptiles; as well as working with local communities across the UK.

More generally, 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 2022-23 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 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 and 2021, we are intending to expand this project in 2022-23.

And finally we will aim to continue to run innovative online and in person seminars and workshops focussing on key aspects and discussions that affect reptile and amphibian conservation, 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 2021 - 31 January 2022.

Financial Review:

Review of Results:

We have raised a total of £65,053 since February 2021 (against income of £98,586 in 2020-21), with expenditure of £72,340 (against expenditure of £44,137 in 2020-21). 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 £57,313 (compared with £62,432 of unrestricted reserves in 2020-21) 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: 23.06.22

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 2022, 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.

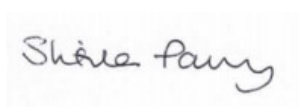
Basis of independent examiner's report

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 2022

		2022			2021		
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
Income and endowments from:	Note						
Donations and legacies	2	47,451	7,510	54,961	45,096	51,005	96,101
Charitable activities	3	9,892	200	10,092	2,485	-	2,485
Investments		-	-	-	-	-	-
Other income		-	-	-	-	-	-
Total		57,343	7,710	65,053	47,581	51,005	98,586
Expenditure on:							
Raising funds		2,521	-	2,521	1,707	-	1,707
Charitable activities	4	19,941	49,878	69,819	22,124	20,306	42,430
Total		22,462	49,878	72,340	23,831	20,306	44,137
Net income / expenditure		34,881	- 42,168	- 7,287	23,750	30,699	54,449
Transfers between funds		-	-	-	-	-	-
Net movement in funds		34,881	- 42,168	- 7,287	23,750	30,699	54,449
Reconciliation of funds:							
Total funds brought forward		62,432	36,091	98,523	38,682	5,392	44,074
Total funds carried forward		97,313	- 6,077	91,236	62,432	36,091	98,523

Balance Sheet ARG UK, Charity number: 1165504 as at 31 January 2022

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets			-		-
CURRENT ASSETS					
Debtors	6	423		-	
Cash at bank and in hand		91,695		99,420	
		<u>92,118</u>		<u>99,420</u>	
CREDITORS: Amounts falling due within one year	7	- 882		- 897	
		<u></u>		<u></u>	
NET CURRENT ASSETS			91,236		98,523
NET ASSETS			<u>91,236</u>		<u>98,523</u>
INCOME FUNDS					
General funds	12		57,313		62,432
Restricted funds	12		33,923		36,091
TOTAL FUNDS			<u>91,236</u>		<u>98,523</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 and signed on its behalf by:



Chris Monk, Chair of Trustees on 23.06.22

The notes on pages 13 to 18 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 January 2022

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 2022 (continued)

2) Donations and legacies

	2022			2021		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Grants for project activities						
Esmee Fairbairn Foundation	-	-	-	15,000	-	15,000
Garfield Weston	40,000	-	40,000	20,000	-	20,000
Dragons in the Hills	-	-	-	-	50,000	50,000
Adder Campaign	-	-	-	5,000	-	5,000
Planned (Welsh Govt Leader Programme)	-	-	-	-	-	-
Biodiversity Solutions Ltd	-	-	-	-	-	-
Northants ARG - adder project	-	4,999	4,999	-	-	-
	<u>40,000</u>	<u>4,999</u>	<u>44,999</u>	<u>40,000</u>	<u>50,000</u>	<u>90,000</u>
Donations from individuals						
Individual donations	7,451	2,511	9,962	5,096	1,005	6,101
	<u>7,451</u>	<u>2,511</u>	<u>9,962</u>	<u>5,096</u>	<u>1,005</u>	<u>6,101</u>
			-			-
	<u>47,451</u>	<u>7,510</u>	<u>54,961</u>	<u>45,096</u>	<u>51,005</u>	<u>96,101</u>

3) Income from charitable activities

	2022			2021		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Training course fees	770	-	770	-	-	-
Educational materials	-	-	-	50	-	50
Sponsorship	-	-	-	200	-	200
Events	-	-	-	110	-	110
Ecological / project services	9,122	200	9,322	2,125	-	2,125
	<u>9,892</u>	<u>200</u>	<u>10,092</u>	<u>2,485</u>	<u>-</u>	<u>2,485</u>

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

4) Expenditure on charitable activities

Expenditure on raising funds

	2022			2021		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Staff costs	2,521	-	2,521	1,707	-	1,707
	-	-	-	-	-	-
	-	-	-	-	-	-
	2,521	-	2,521	1,707	-	1,707

	2022			2021		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Analysis by expenditure type						
Volunteer costs	330	742	1,072	770	99	869
Website costs	539	-	539	467	-	467
Office support	- 9,042	14,620	5,577	898	6	904
Insurance (ARG UK)	1,541	-	1,541	1,444	-	1,444
Project costs	3,223	10,463	13,686	521	3,764	4,285
Staff costs (incl pensions)	22,690	21,810	44,499	15,364	14,041	29,405
Travel costs	361	2,244	2,605	737	2,396	3,133
Governance costs	300	-	300	1,158	-	1,158
	19,941	49,878	69,819	21,359	20,306	41,666

	2022	2021
	Total funds	Total funds
	£	£
Analysis by activity type		
Supporting grass roots conservation	57,118	23,144
Volunteer representation at national level	8,231	3,243
Public outreach and education	16,464	29,520
	81,813	55,907

Notes to the Financial Statements for the Year Ended 31 January 2022 (continued)

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.

7) Fixed assets

	Computers and equipment £	£	Total £
Costs			
At 1 February 2021	581	-	581
Additions	-	-	-
Disposals	-	-	-
At 31 January 2022	<u>581</u>	<u>-</u>	<u>581</u>
Accumulated depreciation			
At 1 February 2021	581	-	581
Charge for year	-	-	-
Disposals	-	-	-
At 31 January 2022	<u>581</u>	<u>-</u>	<u>581</u>
Net book value			
At 1 February 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 January 2022	<u>-</u>	<u>-</u>	<u>-</u>

8) Debtors/Creditors (amounts falling due within one year)

	2022 £	2021 £
Trade debtors	-	-
Sundry debtors	-	-
Prepayments	<u>423</u>	<u>-</u>
	<u>423</u>	<u>-</u>

Notes to the Financial Statements for the Year Ended 31 January 2022 (continued)

	2022	2021
	£	£
Trade creditors	-	-
Payroll taxes	582	319
Deferred income	-	-
Other creditors	-	8
Accruals	300	570
	<u>882</u>	<u>897</u>

9) Independent Examination and other financial service fees

	2022	2021
	£	£
Independent Examiner's fees	234	180
Other financial services from SPX	624	390
	<u>858</u>	<u>570</u>

10) Staff costs and employee benefits

	2022	2021
	£	£
Wages and salaries	43,947	26,732
Employer's pension contributions	1,178	1,069
Employer's National Insurance	-	-
	<u>45,126</u>	<u>27,801</u>

Average head count: 2 (2020: 2)

No employees received employee benefits of more than £60,000

11) Remuneration and benefits of key management personnel

No trustees were reimbursed for expenses incurred on behalf of the organisation in 2021-22 (2020: nil).

The full total for governance costs of £300 also includes costs relating to the professional fee for the examiners' report, (2019-20, £1,728).

12) Commitments

	2022	2021
	£	£
Expiring in less than one year	<u>-</u>	<u>-</u>

Notes to the Financial Statements for the Year Ended 31 January 2022 (continued)

13) Movement of funds

	As at 1 February 2021	Income	Expenditure	Funding capital expenditure	Transfers	As at 31 January 2022
	£	£	£	£	£	£
Unrestricted funds:						
General funds	62,432	17,343	- 22,462	-	-	57,313
Restricted funds:						
100% fund	4,865	2,511	- 1,520	-	-	5,856
Sefton sand lizards	607	-	- 357	-	-	250
Northamptonshire ARG		5,199	- 5,235			- 36
Dragons in the Hills	30,619	40,000	- 42,766	-	-	27,853
	<u>36,091</u>	<u>47,710</u>	<u>- 49,878</u>	<u>-</u>	<u>-</u>	<u>33,923</u>
	<u>98,523</u>	<u>65,053</u>	<u>- 72,340</u>	<u>-</u>	<u>-</u>	<u>91,236</u>

14) Analysis of net assets by funds

	General funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	-	-	-
Cash at bank and in hand	33,923	57,772	91,695
Debtors	423	-	423
Current liabilities	<u>- 882</u>	<u>-</u>	<u>- 882</u>
	<u>33,464</u>	<u>57,772</u>	<u>91,236</u>