

An underwater photograph showing a green frog swimming in a pond. The water is filled with numerous small, dark tadpoles. A green plant stem is visible in the foreground.

# The Froglife Trust

*Leaping forward for amphibian  
and reptile conservation*

*Working together to save the species*

ANNUAL REPORT AND ACCOUNTS  
APRIL 2015 - SEPTEMBER 2016



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Cover photo: Mihal Leu

## CRITICAL STRATEGIES

### PARTNERSHIP

Work internationally, in partnership with other relevant organisations/individuals, on herpetofauna conservation.

### PRIDE

Maintain the sense of pride amongst Froglife staff, trustees and volunteers for the organisation and its work.

### POLICY

Input into relevant UK wide policy issues.

### COMMUNICATION

Continue to communicate to a wide range of audiences through various mediums including our very active social media profiles about the first rate work that is being achieved by Froglife.

### NEW REGIONS

Roll out successful projects into new regions within the United Kingdom.

### NATURE RESERVES

Continue to manage Hampton Nature Reserve and Boardwalks Local Nature Reserve. Explore managing other nature reserves provided it is cost effective.

### RESEARCH

Continue to develop our research programme to inform our wider conservation and learning programmes. To this end we will continue to develop our already excellent links with universities, research institutions, and key technology centres to expand our research capacity.

## ABOUT FROGLIFE

Froglife is a national wildlife conservation charity with a specific focus on amphibians and reptiles and the habitats that they depend on. Froglife's vision is a world in which reptile and amphibian populations are flourishing as part of healthy ecosystems. Amphibians are declining globally at a faster rate than birds and mammals, and as they are central to our ecosystem, it is essential that we address this. At Froglife we believe that we can only change things by raising awareness, enhancing knowledge and encouraging people to take action. In order to ensure that our work is sustainable we deliver an extensive volunteer training programme.

Our work is grassroots, applied, evidence based conservation. The habitat work benefits countless species from aquatic invertebrates and plants to amphibians, reptiles and mammals. Our conservation projects enhance UK's biodiversity as a whole.

This holistic approach to nature conservation enables us to take individuals on a wildlife journey, whilst also delivering quantifiable results for our reptile and amphibian species.

### **Our work is underpinned through our organisational values:**

Froglife works inclusively but actively encourages those not usually involved in conservation

Froglife operates to the highest standards with all stakeholders

Froglife will endeavour to have a positive impact on the environment through its activities

Froglife will foster an environment that encourages innovation and diligence amongst staff, trustees and volunteers

## PUBLIC BENEFIT

In carrying out their duties the trustees have had regard to the public benefit guidance by the Charity Commission. The trustees note that the charitable activities focus on species conservation and public involvement. The work that the charity undertakes plays an important role in environmentally sustainable development creating more sustainable, resilient communities:

- Within urban environments, plants filter pollutants and absorb carbon dioxide from the air, helping to improve air quality.
- Standing water, such as ponds, act as carbon sinks.
- Aquatic habitats and plants help to stabilise high temperatures brought about by heat generated by buildings and vehicles.
- Green and blue spaces help to reduce noise pollution in urban environments.
- Vegetation and soft ground helps to reduce the risk of flooding.
- Natural green areas benefit the health and wellbeing of local communities.

Froglife believes that it can only change things by raising awareness, enhancing knowledge and encouraging people to take action, and particularly involving those who are often excluded from taking part in nature conservation activities. This is demonstrated by our projects. All are working mainly for the benefit of reptile and amphibian species through the creation and restoration of habitats undertaken across the United Kingdom. Froglife's work is underpinned by its volunteer force including volunteer groups working on the nature reserves that are managed by Froglife and the Toads on Roads patrollers.

## HEALTH & SAFETY

The Board of Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations, reputation, business and finances of The Froglife Trust. The Senior Management Team (SMT) assess and update the likelihood and impact of material risks on a risk management matrix, which is reviewed by the Board on an annual basis at the October meeting. Any significant changes are reported to the trustees as they arise.

Health and Safety procedures and generic and project specific risk assessments are reviewed annually in January. Health and Safety reports are a standing item on the Board agenda. One of our trustees is responsible for monitoring Health and Safety and is made aware of all incidents, and appropriate action is always taken. Health and Safety is a primary element of the staff induction system, and training is provided whenever appropriate.

All staff working alone with young people and/or vulnerable adults have a DBS.



## STRUCTURE, GOVERNANCE AND MANAGEMENT

Registered Name: The Froglife Trust operates under the name of Froglife

Charity Registration Number: 1095372 (in England and Wales)

Charity Registration Number: SC041854 (Scotland)

Registered Company Number: 4382794 (in England and Wales)

Bankers: Barclays Bank Plc, 1 Church Street, Peterborough, PE1 6XE

Auditors: Price Bailey Chartered Accountants, Tenmyson House, Cambridge Business Park, Cambridge, CB4 0WZ

Solicitors: Stone King, 13 Queen Street, Bath, BA1 2HU

The trust is a company limited by guarantee and is constituted by its trust deed. The trust has two patrons Mr Mike Dilger and Mr Jules Howard. Both patrons bring a wealth of wildlife conservation and education experience and are very supportive of the work of the trust.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs Linda Wenlock

Prof Roger Downie

Mr Frank Clark

Ms Inez Smith

Mr Richard Donoyou

Dr Philip Wheeler

Mr Gordon MacLennan

(Appointed 7th October 2015)

(Appointed 7th October 2015)

Trustees, who are also Directors of the Company, are recruited from the wider community. Once a candidate is identified a skills set analysis takes place.

The candidate will also attend a formal interview with the Chief Executive Officer and a current trustee. On successful appointment the new trustee will be asked to attend a day's induction at the offices of the charity where they will meet the staff and visit the nature reserves and other project sites managed by Froglife.

Trustees are asked to take on specific roles in line with the strengths that they bring to the organisation and report back at trustee meetings on these roles. It is the intention of the board that the number of trustees does not exceed 8.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

## TRANSFORMING LIVES

Green Pathways is an outdoor therapy project for vulnerable and disadvantaged young people.

The Green Pathways Scheme has been operating in Peterborough for seven years and in Glasgow it is about to complete its second year. Last year the Peterborough scheme was expanded to include some Fenland areas and also Northampton. Froglife is incredibly grateful to BBC Children in Need for their ongoing support of our Peterborough project, and to Young Start (through the Big Lottery), The Robertson Trust and Scottish Natural Heritage for their support of the Glasgow project. Unfortunately we were unable to secure grants to continue the project beyond the current funding period, and we closed the project in July 2016. However we have now managed to secure sufficient funding for the project to start again in January 2017.

*"I loved all the things you did with us. I loved the frog home me and my team made!"*

Young person attending Glasgow Green Pathways Scheme.

*"I would just like to take this opportunity to say thank you for the hard work you have put in with Child ET.*

*As you know, ET has had a very difficult time with the murder of his own father in his early childhood. The subsequent breakdown of his mother's second marriage and the high level of exceptionally violent domestic abuse he directly witnessed on an ongoing basis within his mother's third relationship.*

*This has significantly impacted upon his general wellbeing and sense of worth. He has exceptionally*

*low esteem and anger management difficulties, together with poor sleep and concentration.*

*His contact with yourself and Froglife had a huge impact. It helped to improve his self-esteem, particularly with your encouraging him to help you in the classroom with activities you were carrying out with younger children.*

*Your sessions during the summer to which you invited the whole family also had a major impact. It helped to give this whole family some time together, in which they were able to 'watch-*

*Zak's behaviour improved whilst at Froglife as he was able to 'let himself go' and enjoy being outdoors. This is something he is unable to do so much at home and school. Giving Zak responsibility helped to improve his behaviour. Zak said the sessions were exciting and fun and he is proud that he climbed a tree, held a frog and loved a slowworm. Zak said that he learned that a slowworm is a lizard, not a snake and that their tails fall off to protect themselves!"*

Family Support for Schools commenting on Peterborough Green Pathways Scheme

*"Dylan has commented to his parents what he does with Froglife and they said this is the most they ever get from him about school. He is now more interested in talking after the school grounds and more motivated to participate in class discussions."*

Teacher's comments

*off' from issues they were coping with. It encouraged greater understanding between all the siblings and their mother, improving and strengthening their relationships.*

*Whilst there is clearly a lot of ongoing intervention and support required with ET, Froglife definitely helped to make a difference.*

*The work you are doing is vital within this very socially deprived area and I will not hesitate to refer to you again for further support. Long may Froglife continue!"*

Health Visitor Team Manager, North West and Rural Locality, Peterborough

2015/16 saw some significant achievements in both areas:

- 541 sessions have been hosted.
  - Working directly with 2,469 young people.
  - Improved 13 green spaces for biodiversity.
- The Green Pathways Scheme focuses exclusively on working with young people aged 5-19 years who are disadvantaged. Disadvantage covers a wide spectrum, it could be economic, social, physical or mental. Froglife believes that no young person should be excluded from benefiting from nature because they are disadvantaged.

Froglife's contract with Peterborough City Council to deliver reparation services with young offenders officially ended on 31st March. However, the council has extended the contract to the end of September 2017 pending the release of a tender call. Froglife has been delivering this contract for ten years and over this time has seen many young offenders' lives being transformed. Several young people have remained with the project after their required time has ended because they want to finish the work they had started.

Froglife's Active Conservation Team (FACT) has contributed enormously to Froglife's nature conservation work. The team have always undertaken wide ranging habitat management projects on

Hampton Nature Reserve, and since Froglife has taken on the management of Boardwalks Local Nature Reserve they have enthusiastically taken on several management tasks at this site. Thanks to funding from Tesco Big Scheme and a crowd-funding campaign Froglife has funded to make some infrastructure improvements at Boardwalks and the young people will certainly have plenty to keep them occupied, interested and challenged.

In March 2016 Froglife started Kirklees Natural Achievers. This project is part of the Kirklees MENTAL Wellbeing programme and is funded by:



This is the first time Froglife has secured funding through the NHS and it believes this provides strong evidence that the message of the benefit of nature on mental health wellbeing has not only been received but is being acted upon. Froglife will be monitoring and evaluating this work very closely, not only for its reporting requirements to the funders, but also so that it can ensure that its work is having as high an impact on peoples wellbeing as possible.



The programme has received additional funding from South West Yorkshire Partnership NHS Foundation Trust – Creative Minds and City Connect, West Yorkshire Combined Authority's go-walking programmes. The use of creative activities in healthcare has been shown to increase self-esteem, provide a sense of purpose, develop social skills, help community integration and improve service users' quality of life. South West Yorkshire Partnership NHS Foundation recognises these benefits and the Creative Minds strategy underlines the Trust's commitment to having a creative approach to service delivery as well as promoting more opportunities for individuals/groups to develop and grow creatively.

Froglife has been formally chosen as a creative partner by South West Yorkshire Partnership NHS Foundation. As a partner we are part of a strong growing infrastructure of community organisations who are working with the local NHS to provide creative projects who use Trust services.

Froglife, thanks to a grant from the Cambridgeshire Police & Crime Commissioner, will be delivering a Natural Achievers project in Peterborough. This project will work with young people over the course of 9 sessions on habitat improvements at Boardwalks Nature Reserve.



"Thanks for the little ferny bottles I received recently! As a boy in Ireland there was a pond in the country where I discovered newts - had never seen one before and was absolutely fascinated and entranced. It's so good to be able to help other young people (and maybe not so young) experience the same thing!"

Donor on receiving the children's book written and illustrated by two of Froglife's staff members.



Leapfrog Schools have kept leaping with Froglife working on several school grounds creating outdoor classrooms. This year Froglife has delivered its first Tadpoles in the Classroom projects, one at a school in Glasgow and another in Peterborough. It has been a wonderful experience for school children, teachers and Froglife staff. Next spring Froglife will be delivering sessions in 7 Sheffield schools.

# TRANSFORMING KEY LANDSCAPES

London, River Nene and Scotland's Dragon Fender projects have continued to deliver outstanding results. FrogLife's Dragon Fender programme also encompasses a large public engagement programme. Ranging from activities such as 'Swimming with Dragos' (converting public swimming pools into pond habitats using props and delivering engaging, educational and fun activities during family fun sessions); Dragon Tails (working with schools to put on a production based on a story written as part of a competition run by FrogLife's Life Under the Surface (school children creating exhibitions portraying the life that can be found in a pond); Mapestry (a tapestry reflecting the heritage items along the River Nene); Memory benches (beautifully

carved benches placed in parks for people to relax and remember their wildlife experiences); boat trips along the River Nene; Dragon Days and Wildlife Gardening Workshops.

The Living Water Programme has continued to expand with projects in South Larkshire and Sheffield where FrogLife is working on 14 sites, creating and restoring 23 ponds, 16 terrestrial sites and 7.9 ha of heathland. Heathland is of particular value to our reptile species providing much needed basking sites. It is estimated that over the past 100 years we have lost 80% of our heathland and 90% of our ponds. This work will go some way towards addressing this decline.

*"The partnership includes: Environment Community Wood and FrogLife - means that the community of Evesham now has a valuable resource which they use. This not only provides a great habitat to support a diverse range of life but also supports local schools in offering a safe and accessible progression for learning as well as a tranquil place to just sit and enjoy nature."*

Simon Hogg, Evesham Education Trust trustee

*"Brilliant to see all the work you have put in, so worthwhile providing so much needed habitat for all wildlife, especially amphibians, these species are really suffering with loss of habitat and countless other problems. This is fantastic"*

Sharon Hill

*"I just wanted to say thank you again on behalf of the Great Fen for all the work you and Gary have done over the past few months. The Engine Farm ponds look excellent and are already attracting wading birds and hopefully soon some amphibian species. The ponds at Corney's are starting to fill and we are moving some bog oak over there next week. It would be brilliant to work more closely with FrogLife in the future, and I look forward to getting some monitoring set up on the new ponds."*

BCN Wildlife Trust - Great Fen project

## Habitat work 2015/16



## Outreach activities



Dragon boat races



Dragons on the move



Life under the surface



Dragons on the hills



Dragon tails



Swimming with dragons



Mapestry



Memory benches

## TRANSFORMING RESEARCH

With support from The Esmee Fairbairn Foundation, Peoples Trust for Endangered Species (PTES), Natural England and Cambridgeshire Biodiversity Forum Froglife's monitoring and research work has continued to expand.

Froglife's research on road mitigation tunnels has made significant progress, with new sites in Stockholm, Sweden; Frankfield Loch, Scotland; Kent and Essex as part of the major Thames Gateway development. This research is collecting vital data for better understanding of the effectiveness and limitations of road mitigation tunnels. Some sites have several tunnels of different construction types. The monitoring work at these sites will provide the vital comparative



data for different construction systems and several of these sites will be monitored for 3 or more years. This comparative data is currently completely missing, with some tunnel types for amphibians having no monitoring data whatsoever despite their importance for conservation and often substantial costs. At Frankfield Loch an intern

is collecting data on all species using the tunnels to establish their effectiveness for a wider range of species. Two scientific publications and two sets of guidelines for road mitigation systems, one for amphibians and another one for selected mammal species, especially hedgehogs are in progress.

A PhD student is nearing the end of her research and will be publishing papers from her thesis on the great crested newt condition monitoring that she has been researching.

Froglife is working with Leeds University on analysing the monitoring data that it has collected from a three year programme of pond surveying. The ponds selected for monitoring are ponds that benefited from habitat work as part of the Glasgow Living Water project. The ponds were monitored for amphibians, aquatic invertebrates and aquatic plants. A paper will be published later this year.

A partnership with the University of Porto has carried

out spatial analysis of toads on roads locations across the entire of the UK. This is an extremely useful piece of work and is generating lots of valuable data and conclusions.

Froglife has continued its great crested newt surveying programme on Hampton Nature Reserve and thanks to CES funding has continued to carry out habitat improvements.

Research on reptiles lags way behind other wildlife research and this can often hamper conservation work. Froglife has started two research projects working on grass-snakes and adders. The first is tracking grass-snakes at Boardwalks Local Nature Reserve to establish behaviour patterns. The second, working in partnership with the Zoological Society of London (ZSL) is swabbing adders to establish the status of a well-established population on a nature reserve.

Toad patrols have been out during the Spring to help toads across busy roads. In Spring 2015 a total of 86,060 toads and 8,470 other amphibians were rescued by 139 toad patrols. Froglife would

like to thank all of the patrolers for their efforts to help conserve our rapidly dwindling toad populations. Froglife is very concerned about the impact of road mortality on toad populations and are looking at ways to improve conditions for toads having to cross roads during the migration season.

The partnership with Zoological Society of London (ZSL), RSPB and BTO working on wildlife garden disease has continued and Froglife has referred numerous reports of amphibian mortality to ZSL for further research. Unfortunately the funding for this work is coming to an end, but ZSL are applying for grants and hopefully this very important work will continue to be funded.

Froglife's first trainee very successfully completed her 18 month placement and has secured a position that will greatly enhance her career prospects and as can be seen by the quote, was certainly helped by the experience she gained at Froglife.



In London Froglife has transformed the pond at Langthorne Park in Waltham Forest. Works included removing bamboo, re-profiling and lining the pond, planting and volunteer days to paint the fence.

Hampton Nature Reserve has remained a key site for Froglife to be involved in. Thanks to an incredibly dedicated and reliable volunteer group and young people attending projects Froglife has managed to undertake a wide range of habitat and survey work. The site is home to a range of wildlife and the volunteer groups have continued to record butterflies, moths, dragonflies, birds and other wildlife species.

Through the River Nene Dragon FINDER project Froglife has completed an extensive programme of habitat work at Boardwalks Local Nature Reserve. Works have included restoring several ponds primarily to encourage the return of a pre-existing toad and great crested newt populations, and the spring surveys show that the objective has been reached.

A Duverton Trust grant for the salary costs of a Reserve Warden enables Froglife to have a presence on the site twice a week. This means that we are able to deliver regular volunteer work days which is building up a strong volunteer group. We are also able to provide these volunteers with professional training so that they will be able to continue with the work as a group on their own.

Thanks to a successful Crowd Funding campaign and the Tesco Bag Scheme Froglife now has funding to enhance the site for visitors. Improvements will include creating a nature trail, interpretation boards, seating, dipping platform and raising the profile of the site. One visitor to the site described a view over some ponds as her 'Monet moment'.



## RESEARCH FINDINGS

As evidenced above Froglife had led on and contributed towards a number of scientific papers. Our most recent paper was published in PLOS One titled 'Volunteer Conservation Action Data Reveals Large-Scale and Long-Term Negative Population Trends of a Widespread Amphibian, the Common Toad (*Bufo bufo*)' <http://journals.plos.org/plosone/article?id=10.1371/journal.pone.0161943>. Working in partnership with the University of Zurich volunteer data collected in the UK and Switzerland since the 1970s was analysed to assess national and regional trends for one of Europe's most abundant amphibian species, the common toad. The research shows that common toads have

declined significantly in the UK every decade since the 1980s and that declines are ongoing, meaning hundreds and thousands of toads have vanished from the British countryside in the last three decades (68%). This situation which is similar with some of the declines in once common butterfly and farmland bird species will have unknown wider implications on the ecosystem. With such decline rates the common toad should be listed as a IUCN Red Data List Species. The press release reporting on the research was extremely well covered by national and regional press. In total Froglife gave 9 radio and 3 TV interviews and several newspapers covered the story.

*"Well done. A really nice paper. It is very rewarding to know that relatively small conservation charities such as Froglife can contribute to first-class research to scientific literature."*

Professor John Sumpter OBE, Brunel University

## TRANSFORMING PEOPLE

One of our other trainees has progressed into a full-time position at Froglife, and a former project participant has moved into the trainee position. This is exactly the sort of success Froglife wants to achieve.

This year Froglife will have four paid trainees. Additionally Froglife has interns and school and university work placements. Our volunteer teams are crucial to the charities success, lending a hand across all of its conservation work, supporting the learning teams and working on key landscapes. The experience gained by many of the volunteers does enable them to access employment within the sector.

### Volunteering



Although Froglife staff love being out in the open air doing good things for amphibian and reptile conservation, we do appreciate how valuable it is for us to share our work at conferences, workshops and talks. This year Froglife has given talks to the Bern Convention on Amphibian and Reptile Specialist Group, Bern, Switzerland; chaired the Amphibian Session at the Student Conservation Conference at Cambridge University; gave a talk at the Cambridge Police and Crime Commissioner event and a talk at the Cambridge Conservation Forum symposium.

Froglife is an active member of the Scottish Environment LINK and often comments on government policy and contributes to discussions and advisory panels. This year Froglife was one of four organisations to be invited by the London Assembly Environment Committee to discuss biodiversity in London. Froglife chairs Peterborough PLUS a consortium of 30+ not-for-profit organisations in Cambridgeshire who are working collectively to

ensure that Cambridgeshire's local communities are served by those who understand and appreciate local needs. Froglife actively contributes to several other committees such as the Natural Networks Partnership. Media coverage always helps to promote the cause and this year Froglife has contributed to several items including BBC One Show, BBC Springwatch Extra, BBC Radio Cambridgeshire, BBC Radio Coventry and Warwickshire, Kiltearn News, Ross-shire Journal, Edinburgh Reporter, Scottish Mountaineer, STV news and an article in the Herpetological Bulletin, to name a few.

Our enquiry service has been very busy with over 7,413 enquiries via email & social media. Our analysis shows that 93% of enquiries are positive with people wanting advice on how to help wildlife; 18% are related to mortality/disease incidents and 18% are requesting advice on habitat management, of these 73% are specifically about ponds.

*"Thank you very much for giving our students the opportunity to participate in your British Science and Engineering Week activity at Bowditch Nature Reserve. I have received a lot of really good feedback from the students involved who thoroughly enjoyed the day. It gave students the opportunity to get out of the standard Academy environment and conduct work in the field with conservation professionals which is invaluable in promoting STEM based pathways in the Academy and beyond."*

Gareth Burley, Subject Leader of Biology, Thomas Deacon Academy comments on sessions led by Green Pathways trainee





"I have had lots of really positive feedback about your contribution to the day, and how much the attendees valued your views and the information you provided. You had a big impact on them!"

Justin Tilly, Natural England

"I found your enthusiasm refreshing and you had a wealth of good ideas that I think really benefited our discussions."

Lydia Franklin, ZSL

"Thank you for coming on Saturday and giving us such an informative and entertaining talk!"

Friends of Thorpe Wood

"Thank you for an interesting talk, it was much enjoyed. I hope your dog didn't mind the wait!"

Shelley Peninsular Group

"Especially thanks to you - I thought your contribution was really clear and perfectly fitted the topic - thank you!"

CCF/NC Symposium

## Discover more about Fen wildlife

A free wildlife workshop focused on how to connect to nature, explore and other wildlife - takes place at the Newwood Road Nature Reserve in March 2018.

The workshop, run by Froglife's Project Officer, aims to encourage gardeners, allotment holders and others to create wildlife-friendly features such as ponds, willowow areas and log piles on their own plots.

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Cambridge Times

## TRANSFORMING OUR FUTURE

Our current Strategic Plan runs up to 2019 and is supported by our Business Plan 2014-2017. We are pleased to report that to date Froglife has been delivering against both these plans, in fact it has exceeded on most targets. Froglife will continue to work to these plans as follows:

- Following on from the results of our toad research Froglife has launched the Year of the Toad campaign. We are also in the process of fundraising to deliver a national toad project. The Tails of Amphibian Discovery (T.O.A.D.) project will put in place practical measures to address the declines in our common toad populations.
- Continue to expand our tunnel research particularly in reference to European partnerships. Following our Head of Conservation's presentation at the IENE conference in France we have secured contracts in France, Portugal and Spain.
- Continue to explore opportunities to manage more nature reserves if financially viable.

- Develop two new Living Water projects to be operational in 2017.
- Continue with the partnership work on Garden Wildlife Health.
- Continue being an active member of Scottish Environment LINK and contributing to other policy issues.
- Develop a Green Pathways Scheme in a new area to be operational by 2017.
- Continue to expand the Natural Achievers project.
- Submit a tender to Peterborough City Council for the FACT project in September 2017.
- Continue to recruit three Leapfrog Schools per year.
- Continue to deliver high quality training.
- Explore all government and other tendering opportunities related to Froglife's work including funding for social inclusion and equality projects.

## TRANSFORMING OUR CONSULTANCY WORK

Froglife Ltd offers a wide range of ecological consultancy services, these include species surveying, habitat enhancements, translocations/mitigation, training courses and Leapfrog School activities. The profit from this work is gift-aided to the Trust and

Froglife Ltd is the main provider of unrestricted funds. In 2015 Froglife took the decision to undertake fewer translocation projects and to focus on securing contracts for the other services that it offers. Froglife decided to invest in the company through the

recruitment of a full-time ecologist. It was acknowledged that it would take a few years before the trust would reap the financial benefits of this change in focus. However, Froglife is pleased to report that we have secured a number of contracts for 2016/17 and we are forecasting a substantial contribution from Froglife Ltd to the trust for next year.



Photo: Dave Kilbey

## RISK MANAGEMENT AND INTERNAL CONTROLS

The board of trustees has overall responsibility for the system of internal control for Froglife and its subsidiaries which include ensuring that there are reasonable procedures in place for the prevention and detection of fraud and other irregularities. However, such a system can provide only reasonable, but not absolute, assurance against errors and fraud.

The charity operates a comprehensive annual planning and budgeting process, which is approved by the board. Performance is monitored through the use of activity and financial targets. Reports are made to the board which compare actual results against activity targets and against the phased budget and which link to financial performance with resource and activity levels.

Internal controls are subject to scrutiny by the charity's Senior Management Team and finance team, which carries out a programme of cyclical reviews.

The charity has risk management policies and procedures through which risks arising from the existing operations and strategic developments are identified and evaluated. Managers are required to identify and analyse risks relevant to their scope of activity; assess them according to the impact on the charity and their likelihood of occurrence; and report on the procedures which are in place, or are being developed or enhanced, to provide assurance that the risk is being managed.

Significant risks are highlighted for consideration and monitored by the Senior Management Team which is chaired by the Chief Executive Officer. Summary reports are made to the board of trustees. All major risks to which Froglife is exposed, have been identified by these procedures, and have been reviewed. Systems implemented to mitigate these risks are continually being developed or enhanced. Examples of major risks are shown in the table below.

Potential Risk	Mitigation
<p><b>Quality of conservation work &amp; advice</b></p> <p>Wildlife suffers harm from substandard work or incorrect advice.</p>	<p>Appropriately qualified staff. High quality training for staff. Evaluating conservation activities and acting upon feedback, incidents and complaints and trends.</p>
<p><b>External factors</b></p> <p>Froglife may be impacted by changes in government commissioning, legislation &amp; policy changes and competitive pressure.</p>	<p>Engagement with relevant government departments. Monitoring of policies of each of the national Governments.</p>
<p><b>People</b></p> <p>Failure to recruit and retain the required skills and talent to deliver our strategy.</p>	<p>People strategy. Staff development programmes. Regular trustee, staff and volunteer reviews.</p>
<p><b>Financial</b></p> <p>The charity is reliant on income from voluntary activities and trading income to support its projects.</p>	<p>Campaigns to maintain awareness of wildlife conservation issues. Diversified income streams. Monitoring of expenditure and income trends. Promotion of trading activities and utilization of in-house services by projects. Sufficient charity reserves to ensure that projects continue even if fundraising income fluctuates.</p>
<p><b>Data</b></p> <p>Loss of personal data or confidential information (including service users/project participants data) may have an impact on the charity.</p>	<p>Robust information governance process. Mandatory training of staff. Information security reviews.</p>

## FINANCIAL REVIEW

The financial statements include the results of both The Froglife Trust and its trading subsidiary Froglife Limited for the 18 month period ended 30 September 2016. The 2015 comparative figures are for the 12 month period ended 31 March 2015 and therefore this change should be considered when comparing the results for each financial reporting period.

As permitted by the Memorandum and Articles of Association and in accordance with company law, the Trustees voted to change the reporting period end date, thereby increasing the current reporting period by 6 months to an 18 month period ended 30 September 2016, in order to align the peak trading period of Froglife Ltd with the year end. This enables the charity to benefit from the 'gift-aided' profits sooner.

**Significant events that have affected the financial performance and the financial position of Froglife during the period**

In 2015 Froglife was made aware of a sizeable liability that it had previously been unaware of. In 2016 Froglife secured a compensation package which will help to address this.

Froglife does not receive any European Union (EU) funding and very little UK Government funding hence the impact of the BREXIT vote on EU funding and the pressure this will put on the UK Government to replace this funding will not impact directly on Froglife. The organisation is however aware that this will put pressure on other sources of funding and this could have an impact on Froglife's finances. To address this matter Froglife has continued to build up its trading capacity and to charge for certain services.

The BREXIT vote could see the reduction of wildlife

conservation legislation meaning that there will be less funding directed towards protected species. Froglife currently receives some government funding for great crested newt research and it is possible that this could be withdrawn. Froglife is trying to secure multi-year funding commitments.

### Income

The Froglife Trust's total consolidated income over the 18 month period is £1,421,032 (2014/15: £801,870). This is a 77% increase in income and can be attributed to the additional 6 months of reporting, the compensation package and an increase in grant funding.

Grant income remains the trusts main source of income, with a total of £1,027,891 raised from grant making trusts and foundation this financial year. This year Froglife has received its first legacy funding through a couple of legacies and a memorial donation. Froglife Ltd has actively engaged in tendering for public contracts and has been successful in securing a tender through Kirklees Council, NHS Greater Huddersfield Clinical Commissioning Group and NHS North Kirklees Clinical Commissioning Group. The friendship scheme and merchandising has continued to expand providing essential core funding.

Heritage Lottery Fund has remained the trusts largest donor contributing £546,731 towards the Dragon Finner and Sheffield Living Water projects. BBC Children in Need have continued to be supportive of the trusts Peterborough Green Pathways Scheme contributed £53,949. Whilst Young Start and Scottish Natural Heritage fund the same project in Glasgow. City Bridge Trust gave the trust an extended grant for the London Dragon Finner project of £25,500, this will enable the trust to have a continued presence in London post the project ending and to help with



Photo: Mark Rowe

developing a new project. Landfill Tax Credit Scheme funders, SITA Trust, Biffa Trust, Grantscape and Cory Environment Trust in Britain and EB Scotland have played a central role in providing co-funding for the Dragon Finder projects contributing a total of £156,442 between them.

Esmee Fairbairn Foundation contributes towards the salary costs of the trusts Conservation Coordinator and Learning & Communications Coordinator. Both of these posts are central to the management and success of Froglife.

Peterborough City Council has extended the trusts contract for delivering the youth offending service contract to September 2017. It is envisaged that the contract will go out to competitive tendering. Bromley Trust provide the trust with core funding on the basis of our work with young offenders.

This year we secured grants from Dulverton Trust and Tesco Bag Scheme for Boardwalks Nature Reserve. The Tesco Bag Scheme is also supporting our work in Edinburgh.

#### Income & Expenditure

Income is broken down as follows:

- Donations & legacies 4%
- Grants 72%
- Trading Activities 14%
- Charitable Activities 4%
- Other 6%

This clearly shows that the trust remains very reliant on grant income and that income from its trading operations are essential in providing unrestricted funding.

Total expenditure for 2015/16 was £1,299,250 a 5% increase on the previous year. Again largely due to the change in the year-end date but also due to the increase in funds that have been raised, correlating to an increase in expenditure.

Expenditure is broken down as follows:

- Raising funds 12%
- Charitable activities 88%

Charitable activities is further broken down as follows:

- Conservation of amphibians and reptiles 62%
- Education and training 35%
- Information and awareness 3%

The fundraising and governance costs of the organisation remain low. The trust does not have dedicated fundraisers or a fundraising department/team, instead all core, new project and research fundraising is carried out by the senior management team. Staff are responsible for fundraising for their own projects and are supported by the senior management team in doing this. Trustees only claim minimum travel and other costs, and meeting costs are kept to a minimum.

The majority of the trusts expenditure is spent on practical projects, this includes habitat creation and restoration, applied research such as the cameras in the tunnel monitoring work, managing the nature reserves and undertaking a wide range of practical activities through our educational work.

#### Reserves Position

The Charity has consolidated recorded unrestricted reserves of £120,918. This is a 208% increase on the unrestricted reserves as at the 2015 year-end. The current unrestricted reserves equates to six months of operational and management costs which is in line with the reserves policy agreed by the trustees. In the event of any unforeseen financial events these reserves will help the charity to continue to function while it addresses these matters in the most appropriate manner.

Restricted reserves are £101,061. Restricted reserves have been carried forward from funding received in advance for specific areas of work. This funding has to be spent in the way in which the donor has requested. As most of the trusts funding is paid in arrears the restricted reserves carried forward is not substantial.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of The Froglife Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and its subsidiary and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and its subsidiary 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### Disclosure of information to the auditors

- In so far as the trustees are aware:
- there is no relevant audit information of which the Trust's auditor is unaware; and
  - the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

#### Auditors

A resolution proposing that Price Bailey LLP be appointed as auditors of the group will be put to the Annual General Meeting.

This report, which has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

This report was approved by the Board on

and signed on its behalf by:

LINDA NIENLOCK  
CHAIR

19-1-17



Photo: Tony Wharton

Photo: Mihal Leu

# The Froglife Trust

*Leaping forward for amphibian  
and reptile conservation*

*Working together to save the species*



## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE FROGLIFE TRUST

We have audited the consolidated financial statements of The Froglife Trust for the period ended 30 September 2016 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cashflows, the Charity Statement of Cashflows and the related notes numbered 1 to 21.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, 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 audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's 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, the charitable company's members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF  
THE FROGLIFE TRUST**

(continued)

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 30 September 2016, and of its incoming resources and application of resources, including its income and expenditure account, for the period 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 regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

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:

- the parent charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's 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.

*HWilkinson*

Helena Wilkinson BSc FCA DChA (Senior Statutory Auditor)

For and on behalf of:

**Price Bailey LLP**  
Chartered Accountants  
Statutory Auditors

Tennyson House,  
Cambridge Business Park,  
Cambridge,  
CB4 0WZ

Date: 9-2-17

Price Bailey LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

# THE FROGLIFE TRUST

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE PERIOD ENDED 30 SEPTEMBER 2016

	Note	Unrestricted £	Restricted £	18 Months 2016 Total £	12Months 2015 Total £
<b>INCOME</b>					
Donations and legacies	2a	57,476	-	57,476	16,343
Grants	2b	34,260	993,631	1,027,891	643,640
Charitable activities	3	54,927	-	54,927	24,371
<i>Income from other trading activities:</i>					
Other income	4	88,795	-	88,795	4,442
Commercial trading operation		191,575	-	191,575	112,987
Investment income	5	368	-	368	87
<b>Total income</b>		<b>427,401</b>	<b>993,631</b>	<b>1,421,032</b>	<b>801,870</b>
<b>Expenditure on:</b>					
Raising funds	7	158,061	-	158,061	92,915
Charitable activities	6	166,178	975,011	1,141,189	767,131
<b>Total expenditure</b>		<b>324,239</b>	<b>975,011</b>	<b>1,299,250</b>	<b>860,046</b>
<b>Net income / (expenditure) for the year</b>		<b>103,162</b>	<b>18,620</b>	<b>121,782</b>	<b>(58,176)</b>
Transfers between funds	18	(21,535)	21,535	-	-
<b>Net movement in funds</b>		<b>81,627</b>	<b>40,155</b>	<b>121,782</b>	<b>(58,176)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	18	39,291	60,906	100,197	158,373
<b>Total funds carried forward</b>		<b>120,918</b>	<b>101,061</b>	<b>221,979</b>	<b>100,197</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.  
The notes on pages 30 to 44 form part of these accounts.

# THE FROGLIFE TRUST

## CHARITY STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE PERIOD ENDED 30 SEPTEMBER 2016

	Note	Unrestricted £	Restricted £	18 months 2016 Total £	12 Months 2015 Total £
<b>INCOME</b>					
Donations and legacies	2a	91,057	-	91,057	63,986
Grants	2b	34,260	993,631	1,027,891	643,640
Charitable activities	3	54,927	-	54,927	24,371
<i>Income from other trading activities:</i>					
Other income	4	88,795	-	88,795	4,442
Investment income	5	301	-	301	43
<b>Total income</b>		<b>269,340</b>	<b>993,631</b>	<b>1,262,971</b>	<b>736,482</b>
<b>Expenditure on:</b>					
Charitable activities:	6	166,178	975,011	1,141,189	767,131
<b>Total expenditure</b>		<b>166,178</b>	<b>975,011</b>	<b>1,141,189</b>	<b>767,131</b>
<b>Net income / (expenditure) for the year</b>		<b>103,162</b>	<b>18,620</b>	<b>121,782</b>	<b>(30,649)</b>
Transfers between funds	18	(21,535)	21,535	-	-
<b>Net movement in funds</b>		<b>81,627</b>	<b>40,155</b>	<b>121,782</b>	<b>(30,649)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	18	22,784	60,906	83,690	114,339
<b>Total funds carried forward</b>		<b>104,411</b>	<b>101,061</b>	<b>205,472</b>	<b>83,690</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.  
The notes on pages 30 to 44 form part of these accounts.



# THE FROGLIFE TRUST

## CONSOLIDATED BALANCE SHEET AS AT 30 September 2016

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	11	4,931	7,513
<b>TOTAL FIXED ASSETS</b>		<b>4,931</b>	<b>7,513</b>
<b>CURRENT ASSETS</b>			
Stocks		1,888	2,204
Debtors	14	180,034	130,108
Cash at bank and in hand		184,080	130,928
<b>TOTAL CURRENT ASSETS</b>		<b>366,002</b>	<b>263,240</b>
<b>LIABILITIES</b>			
Creditors: amounts falling due within one year	15	(104,154)	(170,556)
<b>NET CURRENT ASSETS</b>		<b>261,848</b>	<b>92,684</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>266,779</b>	<b>100,197</b>
Creditors: amounts falling due in more than one year	16	(44,800)	-
<b>TOTAL NET ASSETS</b>		<b>221,979</b>	<b>100,197</b>
<b>THE FUNDS OF THE CHARITY:</b>			
Restricted funds	18	101,061	60,906
Unrestricted funds	18	120,918	39,291
<b>TOTAL FUNDS</b>		<b>221,979</b>	<b>100,197</b>

*The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.*

The attached notes on pages 30 to 44 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 19.1.2017 and signed on their behalf by:

  
.....  
Mrs L Wenlock  
Chair

Company Registration No. 04382714 (England and Wales)

# THE FROGLIFE TRUST

## CHARITY BALANCE SHEET AS AT 30 September 2016

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	11	4,931	7,513
Investments	12	100	100
<b>TOTAL FIXED ASSETS</b>		<b>5,031</b>	<b>7,613</b>
<b>CURRENT ASSETS</b>			
Stocks		1,888	2,204
Debtors	14	222,539	130,108
Cash at bank and in hand		98,258	110,055
<b>TOTAL CURRENT ASSETS</b>		<b>322,685</b>	<b>242,367</b>
<b>LIABILITIES</b>			
Creditors: amounts falling due within one year	15	(77,444)	(166,290)
<b>NET CURRENT ASSETS</b>		<b>245,241</b>	<b>76,077</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>250,272</b>	<b>83,690</b>
Creditors: amounts falling due in more than one year	16	(44,800)	-
<b>TOTAL NET ASSETS</b>		<b>205,472</b>	<b>83,690</b>
<b>THE FUNDS OF THE CHARITY:</b>			
Restricted funds	18	101,061	60,906
Unrestricted funds	18	104,411	22,784
<b>TOTAL FUNDS</b>		<b>205,472</b>	<b>83,690</b>

The attached notes on pages 30 to 44 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 19.1.2017  
and signed on their behalf by:

  
.....  
Mrs L Wenlock  
Chair

Company Registration No. 04382714 (England and Wales)

# THE FROGLIFE TRUST

## STATEMENT OF CASH FLOWS AND CONSOLIDATED STATEMENT OF CASH FLOWS AS AT 30 September 2016

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	Note	2016 Group £	2016 Charity £	2015 Group £	2015 Charity £
<b>Cash Flows From Operating Activities</b>					
Net cash provided by/(used in) operating activities	20	52,785	(12,097)	27,885	33,027
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Cash Flows from Investing Activities</b>					
Investment interest		368	301	87	43
Purchase of tangible fixed assets		-	-	(366)	(366)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Cash Flows From Investing Activities</b>		368	301	(279)	(323)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>		<b>53,153</b>	<b>(11,796)</b>	<b>27,606</b>	<b>32,704</b>
<b>Cash and Cash equivalents brought forward</b>		130,928	110,055	103,321	77,350
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Cash and cash equivalents carried forward</b>	21	<b>184,080</b>	<b>98,258</b>	<b>130,928</b>	<b>110,055</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# THE FROGLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2016

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### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatement was required.

**c) Legal status of the Charity**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**e) Group financial statements**

The financial statements consolidate the results of the charity and its wholly owned subsidiary Froglife Trading Ltd on a line-by-line basis.

**f) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds account for situations where a donor requires their donation must be spent on a specific purpose or where funds have been raised for a specific purpose.

The aim and use of each material restricted fund is set out in the notes to the financial statements.

**g) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fund raising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

# THE FROGLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2016

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Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income in debtors.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance for a future fundraising event or for visitor fees received in advance of an event are deferred until the criteria for income recognition are met.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place. Trading income is recognised on point of sale for both donated and purchased goods.

### **h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Costs of raising funds are those costs incurred in attracting voluntary income and those incurred in fundraising.

Expenditure on charitable activities includes expenditure associated with conservation of amphibians and reptiles, education and training and providing information and awareness and include both the direct costs and support costs relating to these activities.

Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of resources.

### **i) Volunteers**

The value of the services provided by volunteers is not incorporated into these financial statements as it would be difficult to quantify. Further details are provided in the Trustee's Report.

## THE FROGLIFE TRUST

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2016

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**j) Fixed assets**

All assets are capitalised at their historical cost when purchased.

Depreciation is provided to write off the cost less estimated residual value of all fixed assets over their expected economic useful lives as follows:

Plant and equipment - 25% per annum reducing balance

The need for any impairment of a fixed asset write-down is considered if there is concern over the carrying value of an asset and is assessed by comparing that carrying value against the value in use or realisable value of the asset when appropriate.

**k) Investments**

Fixed asset investments represent the equity share in Froglife Ltd, the wholly owned subsidiary company and are stated at cost in the charity balance sheet.

**l) Stock**

Stocks have been valued at the lower of cost and net realisable value.

Net realisable value is based upon estimated selling price less further costs expected to be incurred to disposal. Provision is made for obsolete and slow moving items when appropriate.

**m) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

**n) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**o) Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**p) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

# THE FROGLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2016

### q) Operating leases

Operating leases are recognised over the period of which the lease falls due.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period of the lease.

### r) Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### 2a Donations and legacies

	2016 Group £	2016 Charity £	2015 Group £	2015 Charity £
Donations	29,331	29,331	16,343	16,343
Legacies	28,145	28,145	-	-
Gift aid receivable from trading company	-	33,581	-	47,643
	<u>57,476</u>	<u>91,057</u>	<u>16,343</u>	<u>63,986</u>

All donations in both the current and previous year relate to unrestricted funds.

### 2b Grants received

Group and Charity	2016 Total £	2015 Total £
Unrestricted funds:		
Bromley Trust	15,000	10,000
Esmee Fairbairn Foundation	10,000	10,000
Amazon	1,000	-
Ernest Cook	6,800	-
Cambridgeshire Community Fund	1,360	-
Essex Wildlife Trust	100	-
Total unrestricted funds	<u>34,260</u>	<u>20,000</u>

# THE FROGLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2016

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	2016 Total £	2015 Total £
Restricted funds:		
Peterborough City Council	-	45,586
Esmee Fairbairn Foundation	40,474	37,868
Natural England	-	16,499
Heritage Lottery Fund	546,731	285,171
City Bridge Trust	25,500	21,000
BBC Children in Need	53,949	34,394
SITA Trust	23,651	63,669
Cory Environmental Trust in Britain	29,800	5,188
Biffa Award	84,319	23,211
Cambridgeshire & Peterborough Biodiversity Partnership	1,408	1,700
The Robertson Trust	-	12,000
London Borough Councils	13,750	2,155
Western Riverside Environmental Trust	-	3,668
Cambridgeshire Community Fund	2,000	750
Young Start Big Fund	37,241	12,759
Hedley Foundation	-	2,000
British Science Association	-	500
EB Scotland Limited	8,322	9,887
People's Trust for Endangered Species	-	12,225
Nene Park Trust	18,000	2,108
The Woodland Trust	3,000	1,500
Clarke Bradbury Charitable Trust	1,500	2,000
East Ayrshire Leisure	-	4,000
Findhorn Hinterland Group	-	2,389
Falkirk Council	-	3,689
The Gibson Charitable Trust	2,000	5,000
Evanton Wood Community Fund	-	5,693
Hamamelis	-	3,000
Scottish Natural Heritage	9,547	1,031
GrantScape	6,035	-
Falkirk Environment Trust	11,707	-
Taylor Whimpey	1,500	-
West Dunbartonshire Council	7,225	-
Aberdeen Council	5,921	-
Action Earth	1,500	-
TPC Contributions	1,690	-
The Dulverton Trust	18,146	-
Clackmannanshire and Stirling Environment Trust	4,315	-
MacRoberts Trust	5,000	-
Tesco's Bags	22,000	-
Alexander Moncur Trust	1,000	-
Sheffield City Council	5,000	-
Other grants under £1,000	1,400	3,000
Total restricted grants	<u>993,631</u>	<u>623,640</u>

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# THE FROGLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2016

### 3 Income from Charitable Activities

	2016 £	2015 £
Charitable activities	54,927	24,371
	<u>54,927</u>	<u>24,371</u>

All income from charitable activities was attributable to unrestricted funds in both the current year and prior year.

### 4 Other income

Group and Charity	2016 Total £	2015 Total £
Corporate sponsorship	2,502	-
Compensation arrangement	81,000	-
Other income	5,293	4,442
	<u>88,795</u>	<u>4,442</u>

All fundraising event income in both the current and previous year relate to unrestricted funds.

### 5 Investment income

	2016 Group £	2016 Charity £	2015 Group £	2015 Charity £
Bank interest	368	301	87	43
	<u>368</u>	<u>301</u>	<u>87</u>	<u>43</u>

All investment income in both the current and previous year relate to unrestricted funds.

### 6 Expenditure

#### Expenditure on Charitable Activities – Current Year

Group and Charity	Direct Costs £	Support Costs £	2016 Total £
Conservation of amphibians and reptiles	579,675	133,206	712,881
Education and training	334,490	67,587	402,077
Information and awareness	22,174	4,057	26,231
	<u>936,339</u>	<u>204,850</u>	<u>1,141,189</u>

Included within expenditure on charitable activities are restricted funds of £975,011 and unrestricted funds of £166,178.

# THE FROGLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2016

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### Expenditure from Charitable Activities – Prior Year

	Direct Costs £	Support Costs £	2015 Total £
Conservation of amphibians and reptiles	285,012	63,469	348,481
Education and training	197,467	53,687	251,154
Information and awareness	132,379	35,117	167,496
	<u>614,858</u>	<u>152,273</u>	<u>767,131</u>

Included within expenditure on charitable activities are restricted funds of £593,689 and unrestricted funds of £173,442.

### 7 Raising Funds

Expenditure on raising funds as shown in the group statement of financial activities relates to costs incurred by the trading subsidiary which relate to unrestricted funds in both the current and prior year.

# THE FROGLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2016

### 8 Analysis of support costs

	Conservation £	Education & training £	Information & awareness £	2016 Total £
Rent and rates	12,578	6,382	383	19,344
Insurance	3,935	1,997	120	6,052
Cleaning and waste	1,983	1,006	60	3,049
Travel & subsistence	3,540	1,796	108	5,444
Printing, postage & stationery	2,367	1,201	72	3,640
Computer & telephone	4,427	2,246	135	6,808
Repairs & renewals	1,363	691	41	2,095
Staff costs	77,551	39,349	2,361	119,261
Recruitment & training	1,068	542	33	1,643
Legal & professional fees	11,817	5,642	249	17,708
Depreciation	1,680	852	51	2,583
Bank charges	359	182	11	552
Irrecoverable VAT on support costs	2,538	1,288	78	3,904
Miscellaneous	1,800	913	55	2,768
Governance – audit costs	6,200	3,500	300	10,000
	133,206	67,587	4,057	204,850

	Conservation £	Education & training £	Information & awareness £	2016 Total £
Rent and rates	6,218	5,260	3,440	14,918
Insurance	1,508	1,276	834	3,618
Cleaning and waste	792	670	438	1,900
Travel & subsistence	1,821	1,540	1,007	4,368
Printing, postage & stationery	1,863	1,576	1,031	4,470
Computer & telephone	2,431	2,056	1,345	5,832
Repairs & renewals	1,202	1,017	665	2,884
Staff costs	38,674	32,713	21,398	92,785
Recruitment & training	1,547	1,308	856	3,711
Legal & professional fees	5,281	4,467	2,922	12,670
Depreciation	1,044	883	578	2,505
Bank charges	112	95	62	269
Miscellaneous	976	826	541	2,343
	63,469	53,687	35,117	152,273

In 2015 all support costs are allocated to charitable activities in proportion to the income received. In 2016 support costs have been allocated in line with the aims of the project and its activity undertaken.

# THE FROGLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2016

### 9 Staff emoluments and Trustee expenses

	2016 £	2015 £
Wages and salaries	635,514	343,925
Social security costs	55,320	31,006
	<u>690,834</u>	<u>374,931</u>

The average number of employees during the year was:

	2016 No	2015 No
Commercial trading operations	1	1
Direct charitable activities	16	16
Support services	2	2
	<u>19</u>	<u>19</u>

No employees received emoluments in excess of £60,000 (2015: none)

The charity considers its key management personnel to comprise the Trustees and the senior management team as disclosed in the Trustees' Report. None of the Trustees received any remuneration or benefits in kind from the charity during the year (2015: £nil). The total employee benefits of 3 key management personnel (2015: 3 key management personnel) were £196,059 (2015: £119,349).

Expenses relating to travel and subsistence for attendance at Trustee meetings was reimbursed to 1 Trustees (2015: 2) during the year and amounted to £340 (2015: £258).

### 10 Net incoming resources

Net incoming resources is stated after charging:

	2016 £	2015 £
Depreciation	2,583	2,049
Auditors' remuneration: for audit services	6,000	-
for accountancy services	4,000	-
Operating lease rentals	<u>30,675</u>	<u>19,315</u>

# THE FROGLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2016

### 11 Tangible fixed assets

#### Group and Charity:

	Office Equipment £	Computer Equipment £	Motor Vehicles £	Total £
<b>COST OR VALUATION</b>				
As at 1 April 2015	1,600	2,172	23,932	27,704
Additions	-	-	-	-
Disposals	-	-	-	-
As at 30 September 2016	<u>1,600</u>	<u>2,172</u>	<u>23,932</u>	<u>27,704</u>
<b>DEPRECIATION</b>				
As at 1 April 2015	700	1,676	17,814	20,191
Charge for the year	309	171	2,103	2,583
Disposals	-	-	-	-
As at 30 September 2016	<u>1,009</u>	<u>1,847</u>	<u>19,917</u>	<u>22,773</u>
<b>NET BOOK VALUE</b>				
As at 30 September 2016	<u>591</u>	<u>325</u>	<u>4,015</u>	<u>4,931</u>
As at 31 March 2015	<u>900</u>	<u>496</u>	<u>6,118</u>	<u>7,513</u>

### 12 Investments

	2016 £	2015 £
Equity investment in trading subsidiary	100	100
Total charity investment	<u>100</u>	<u>100</u>

# THE FROGLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2016

### 13 Trading subsidiary

The Charity owns a subsidiary, Froglife Ltd (company number 02348393), whose main purpose is to carry out the commercial conservation contracts and surveys. The Charity owns 100 shares of £1 each in its wholly owned trading subsidiary company Froglife Ltd, which is incorporated in the United Kingdom. These are the only shares allotted, called up and fully paid. The activities and results of this company are summarised as follows:

	2016 £	2015 £
Turnover	191,575	112,987
Cost of sales	(120,389)	(76,594)
Gross profit	71,186	36,393
Operating expenses	(37,549)	(16,247)
(Loss) / Profit on ordinary activities before interest	33,637	20,146
Interest receivable	67	44
Interest payable	(123)	(74)
Net trading (loss) / profit	33,581	20,116
Gift aid donated to parent charity	(33,581)	(47,643)
Loss for the year	-	(27,527)
Balance Sheet:		
Current assets	100,893	20,873
Liabilities	(84,286)	(4,266)
Net assets	16,607	16,607
Represented by:		
Capital	100	100
Reserves	16,507	16,507
	16,607	16,607

### 14 Debtors

	Group 2016 £	Group 2015 £	Charity 2016 £	Charity 2015 £
Trade debtors	42,875	27,622	28,167	27,622
Amounts owed by group undertakings	-	-	57,575	-
Taxation recoverable	-	320	-	320
Other debtors	3,887	3,720	3,887	3,720
Prepayments and accrued income	133,272	98,446	132,909	98,446
As at 30 September 2016	180,034	130,108	222,539	130,108

# THE FROGLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2016

### 15 Creditors: Amounts falling due within one year

	Group 2016	Group 2015	Charity 2016	Charity 2015
	£	£	£	£
Trade creditors	16,716	73,225	16,713	73,225
Taxation and social security	58,577	90,496	53,283	88,830
Other creditors	5,230	2,600	-	-
Accruals	23,631	4,235	7,448	4,235
As at 30 September 2016	<u>104,154</u>	<u>170,556</u>	<u>77,444</u>	<u>166,290</u>

### 16 Creditors: Amounts falling due in more than one year

	Group 2016	Group 2015	Charity 2016	Charity 2015
	£	£	£	£
VAT liability	<u>44,800</u>	<u>-</u>	<u>44,800</u>	<u>-</u>

### 17 Commitments under operating leases

At 30 September the group had total commitments under non-cancellable operating leases as follows:

	Land & Buildings 2016	2015	Other 2016	2015
	£	£	£	£
Due within one year	18,112	12,000	3,000	-
Due in 2-5 years	12,963	29,000	-	-
	<u>31,075</u>	<u>41,000</u>	<u>3,000</u>	<u>-</u>

# THE FROGLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2016

### 18a Funds – Current Year

	Brought Forward 1/4/2015 £	Incoming resources £	Resources expended £	Transfers £	Carried forward 30/9/2016 £
<b>UNRESTRICTED FUNDS</b>					
General Funds	39,291	427,401	(324,239)	(21,535)	120,918
<b>RESTRICTED FUNDS</b>					
London Dragon Finder	7,405	223,788	(222,238)	-	8,955
River Nene Dragon Finder	-	291,821	(283,347)	-	8,474
Scottish Dragon Finder	-	223,652	(242,426)	18,774	-
Green Pathways Peterborough	3,700	55,949	(54,485)	-	5,164
Green Pathways Glasgow	5,657	52,138	(43,156)	-	14,639
Sheffield Living Water	-	51,350	(6,436)	-	44,914
South Lanarkshire Living Water	-	22,805	(25,366)	2,761	-
Wildlife Tunnels	25,210	3,708	(10,003)	-	18,915
Conservation and learning coordinator	18,934	40,474	(59,408)	-	-
Boardwalks Nature Reserve	-	28,146	(28,146)	-	-
Total Restricted Funds	60,906	993,631	(975,011)	21,535	101,061
<b>Total funds</b>	<b>100,197</b>	<b>1,421,032</b>	<b>(1,299,250)</b>	<b>-</b>	<b>221,979</b>

### 18b Funds – Prior Year

	Brought Forward 1/4/2014 £	Incoming resources £	Resources expended £	Transfers £	Carried forward 31/3/2015 £
<b>UNRESTRICTED FUNDS</b>					
General Funds	136,789	168,859	(266,357)	-	39,291
<b>RESTRICTED FUNDS</b>					
London Dragon Finder	-	189,965	(182,560)	-	7,405
River Nene Dragon Finder	-	54,450	(54,450)	-	-
Scottish Dragon Finder	3,626	157,344	(160,970)	-	-
Green Pathways Peterborough	-	35,144	(31,444)	-	3,700
Green Pathways Glasgow	-	28,290	(22,633)	-	5,657
Sheffield Living Water	-	22,061	(22,061)	-	-
Northamptonshire Living Water	-	22,399	(22,399)	-	-
Froglife Active Conservation Team (FACT)	-	36,923	(36,923)	-	-
Wildlife Tunnels	13,338	41,904	(30,032)	-	25,210
Conservation and learning coordinator	4,620	37,868	(23,554)	-	18,934
Habitat enhancement project	-	6,663	(6,663)	-	-
Total Restricted Funds	21,584	633,011	(593,689)	-	60,906
<b>Total funds</b>	<b>158,373</b>	<b>801,870</b>	<b>(860,046)</b>	<b>-</b>	<b>100,197</b>



# THE FROGLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2016

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### 18 Funds (continued)

Included within Unrestricted General Funds carrier forward is £16,506 (2015- £16,507) which relates to the Froglife Limited, the Charity's trading subsidiary.

**London Dragon Finder:** A 4.5 year project that will be ending in March 2017. The project has worked on improving biodiversity on sites across London and on raising awareness of amphibians and reptiles. A specific element for London was the Life under Surface exhibits made by school children and displayed at venues across London.

**Scottish Dragon Finder:** A 4.5 year project that is working across Scotland along similar lines as London Dragon Finder. Specific elements for this project is working with hill walkers on identifying wildlife whilst out walking and a tour of schools with a play called Dragon Tails.

**River Nene Dragon Finder:** A 4.5 year project that is working all along the River Nene along similar lines to the two afore-mentioned projects. Specific regional focus for this project has been the creation of Mapestry depicting the heritage items along the river. The completed Mapestry is now on tour being displayed at various venues for public viewing.

**Peterborough Green Pathways:** A project working with disadvantaged and/or vulnerable young people in Peterborough, Fenland and Northampton. The project encourages young people to get involved in nature conservation activities.

**Glasgow Green Pathways:** Running along similar lines to Peterborough Green Pathways, in Glasgow. This project came to an end in July 2016 and after a six month break it will be re-launched in January 2017 for a one-year period whilst further fundraising takes place.

**Froglife Active Conservation Team (FACT):** Contracted by Peterborough City Council Youth Offending Services to deliver wildlife conservation focused activities with a community benefit to all young offenders and young people identified as at risk of offending in the Peterborough region.

**Sheffield Living Water:** Phase 2 of a programme of habitat work to improve the biodiversity value of seven wildlife sites in Sheffield. The project is also working with seven schools delivering Tadpoles in the Classroom activities.

**South Lanarkshire Living Water:** This project will be completed in March 2017 and has worked at six sites in South Lanarkshire greatly enhancing their biodiversity.

**Hampton Nature Reserve:** Managed on behalf of Value Nature the reserve is a SSSI & SAC site. With funding from Value Nature Froglife provides a reserve warden service and with additional funding from various sources Froglife undertakes a wide range of additional activities and is working on a number of research projects with various universities and other organisations.

**Habitat Enhancement Project:** Annual programme of enhancing the habitat on Hampton Nature Reserve.

**Boardwalks Local Nature Reserve:** Managed on behalf of Peterborough City Council. Froglife does not receive any funding for managing this reserve but we have raised substantial funding from other sources to carry out an extensive programme of habitat improvements and also for the installation of a nature trail with many interesting and exciting objects to enjoy along the trail.

**Wildlife Tunnels:** Froglife is monitoring a number of sites with wildlife tunnels, some with several tunnels, to establish their effectiveness for mainly amphibians but also other wildlife using the tunnels in order to inform future design, installation and maintenance of wildlife tunnels.

**Conservation & Learning Coordinator:** Two core positions partly funded by a donor and through our core income. Both posts are central to the effective running of Froglife and with the CEO form the Senior Management Team.

# THE FROGLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2016

### 19a Analysis of net assets between funds – current year

Group	Unrestricted £	Restricted £	2016 Total £
Tangible fixed assets	4,931	-	4,931
Current assets	252,176	113,826	366,002
Creditors: amounts falling due within one year	(91,389)	(12,765)	(104,154)
Creditors: amounts falling due in more than one year	(44,800)	-	(44,800)
	<u>120,918</u>	<u>101,061</u>	<u>221,979</u>

### 19b Analysis of net assets between funds – prior year

Group	Unrestricted £	Restricted £	2015 Total £
Tangible fixed assets	7,513	-	7,513
Current assets	162,363	100,877	263,240
Creditors: amounts falling due within one year	(130,585)	(39,971)	(170,556)
Creditors: amounts falling due in more than one year	-	-	-
	<u>39,291</u>	<u>60,906</u>	<u>100,197</u>

### 20 Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2016 £	Group 2015 £	Charity 2016 £	Charity 2015 £
<b>Net income/(expenditure) for the year</b>	<b>121,782</b>	<b>(58,176)</b>	<b>88,201</b>	<b>(30,649)</b>
Adjustment for:				
Depreciation charges	2,583	2,504	2,583	2,504
Interest from investments	(368)	(87)	(301)	(43)
Decrease in stocks	316	211	316	211
Decrease in debtors	(49,926)	47,368	(58,850)	18,640
(Decrease)/Increase in creditors	(21,602)	36,065	(44,046)	42,364
<b>Net cash provided by operating activities</b>	<b><u>52,785</u></b>	<b><u>27,885</u></b>	<b><u>(12,097)</u></b>	<b><u>33,027</u></b>

### 21 Analysis of cash and cash equivalents

	Group 2016 £	Group 2015 £	Charity 2016 £	Charity 2015 £
Cash in hand	184,080	130,928	98,258	110,055
<b>Total cash and cash equivalents</b>	<b><u>184,080</u></b>	<b><u>130,928</u></b>	<b><u>98,258</u></b>	<b><u>110,055</u></b>