

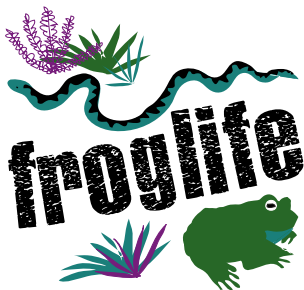


The Froglife Trust

*Leaping forward for amphibian
and reptile conservation*

Working together to save the species

ANNUAL REPORT AND ACCOUNTS
October 2019 - September 2020



TRANSFORMING LANDSCAPES

TRANSFORMING LIVES

TRANSFORMING RESEARCH

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ABOUT FROGLIFE

The Froglife Trust (known as Froglife) is a national wildlife conservation charity with a specific focus on reptiles and amphibians 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 a crucial part of our ecosystem, it is essential that we all work together to 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. We also recognise that our donors want to be reassured that the habitat work that they are funding will remain in optimum condition for the foreseeable future, which of course also fits Froglife’s objectives, in order to ensure this, we have a commitment in our Conservation Strategy to review all works undertaken by Froglife 1, 3, 5 & 10 years post completion.

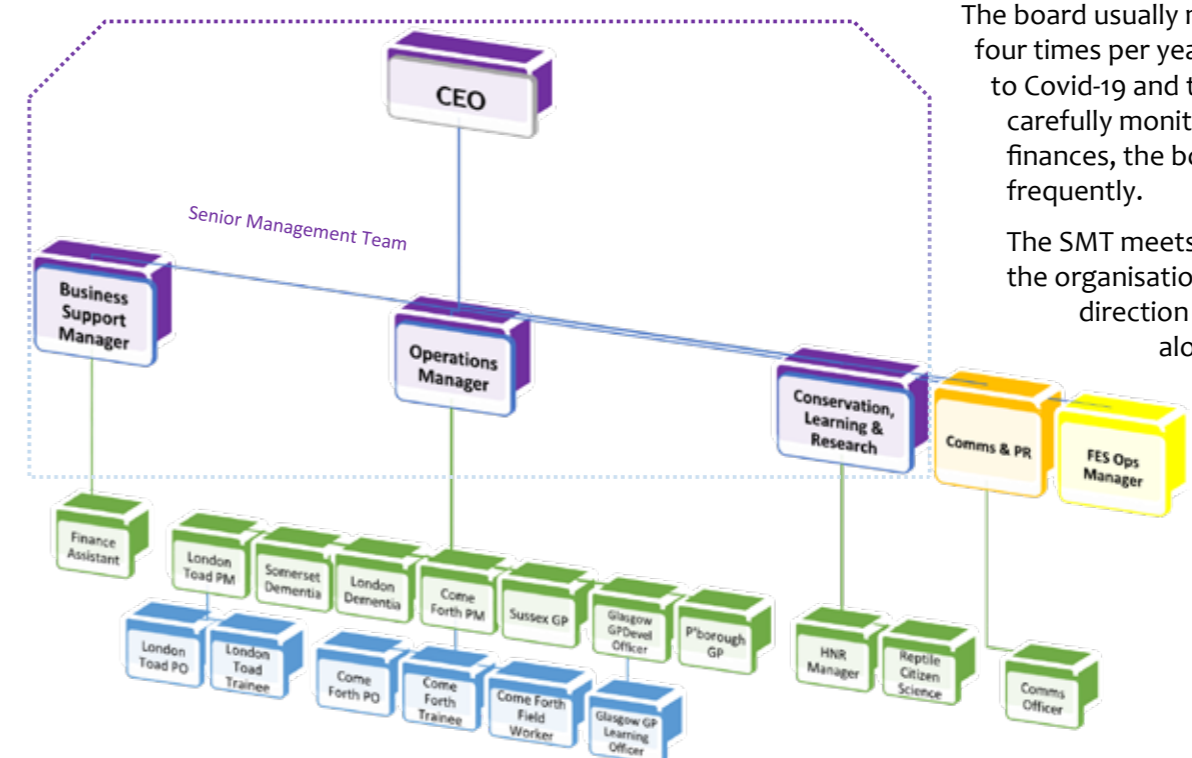
Our work is grass roots, applied, evidence based conservation. The habitat work benefits countless species from aquatic invertebrates and plants to amphibians, reptiles, birds and mammals. Our conservation projects enhances the UK’s biodiversity as a whole.

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.

The strategic direction of Froglife is set by the board of trustees, currently seven trustees, who bring a wide and diverse range of expertise including conservation & university professors/lecturers, social service provider, former volunteers, storyteller and artist.

The delivery of the strategy and the day-to-day management of the organisation is delegated to the Chief Executive Officer (CEO) who is supported by the Senior Management Team (SMT).

Covid-19 has impacted on the delivery of our work with many staff in furlough for a number of months and unable to deliver face-to-face group activities or undertake habitat works. However, those staff that did remain in work did an amazing job of putting lots of resources on-line and delivering on-line workshops. On returning from furlough staff have been brilliant at getting activities off the ground. Covid-19 has resulted in us rethinking our organisational structure and we have worked with a volunteer consultant to restructure our SMT, as per our new organisational chart below.

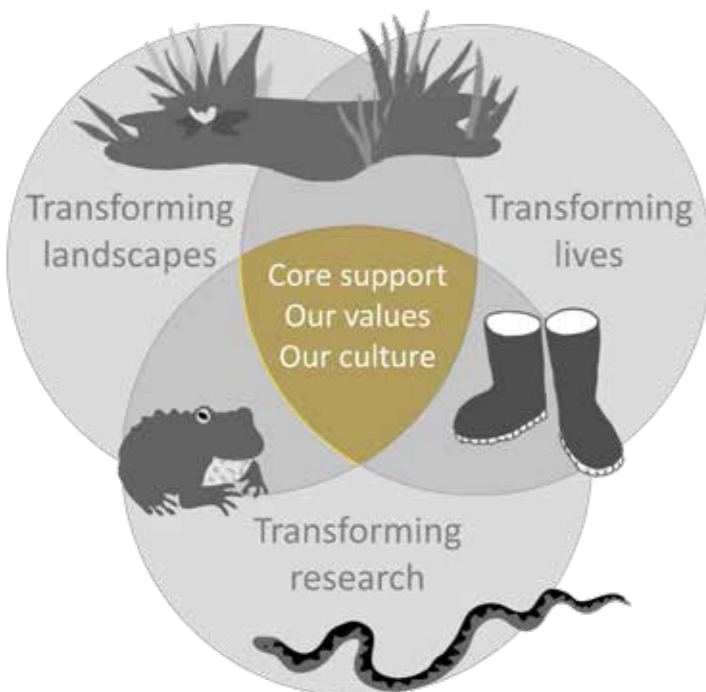


The board usually meet quarterly, four times per year, however due to Covid-19 and the necessity to carefully monitor the charities finances, the board met more frequently.

The SMT meets regularly and the organisational strategic direction is reviewed alongside financial management and forward planning.

ACHIEVING OUR VISION AND MISSION

We achieve our vision and mission through our three main work streams:



Our work is underpinned through our organisation values:

- **Froglife works inclusively but actively encourages those not usually involved in nature conservation**
- **Froglife operates to the highest standards with all stakeholders**
- **Froglife will 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.

It is supported by:

- **Our Finance Team**
- **Our facilities and resources**
- **Our communications and marketing**

PUBLIC BENEFIT

In carrying out their duties the trustees have had regard to 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 transport systems.
- Green and blue spaces soften noise in urban environments.
- Vegetation and soft ground help to alleviate the risk of flooding.
- Natural green areas benefit the health and well-being of people.

Froglife believes that it can only change matters by involving as many people as possible into taking action to conserve nature. We focus particularly on those who for socio-economic reasons are often excluded from being able to help conserve nature. This is demonstrated by our projects. All of which work extensively with disadvantaged local communities. Through the enhancement of the urban landscape our work benefits reptiles, amphibians and a range of other wildlife, whilst also improving the aesthetic appeal of these neighbourhoods. Our work helps:

- To alleviate stress in busy urban environments.
- To improve mental and physical well-being.
- To build community cohesion.
- To foster environmentally friendly communities.

Our work is underpinned by our volunteer force which includes volunteer groups working on nature reserves managed by Froglife and the Toads on Roads patrollers. This year 232 volunteers' helped us contributing a total of 499 hours. Due to Covid-19 with volunteer sessions and events on hold we witnessed a huge drop in the number of volunteers that worked with us. This resulted in a drop by 90% compared to 2019.

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 and Froglife Ecological Services. The SMT assess and update the likelihood and impact of material risks on a risk management matrix, which is reviewed by the Board on a quarterly basis at trustee meetings. The Organisation Risk Assessment was reviewed and substantially amended to reflect the impact of Covid-19 and how we will mitigate for any future pandemics or unexpected events.

A traffic light system is used to grade the level of the risk. This is reviewed quarterly to reflect seasonal variations and the work that is taking place during that season.

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 quarterly Board agenda. One of our trustees is responsible for monitoring the Health and Safety and is made aware of all incidents, and when necessary, appropriate action is taken. Health and Safety is an

important element of staff inductions, and where relevant, training is provided.

All staff working alone with young people and/or vulnerable adults have a clear DBS. All staff and trustees are obliged to attend a Safeguarding course every three years.

ENVIRONMENTAL ACTIONS

We reinforced our Green Policy in autumn 2017 and have been implementing our action plan and monitoring performance since then. Our gas usage in head office reduced by 347 units this year. Our electricity usage reduced by 406 units in the same period, and our photocopy usage reduced a huge 7784 for black and white and 6330 for colour printing. However we do have to acknowledge that some of this reduction is due to the office being closed over lock-down. We will continue our efforts to maintain and improve our environmental performance.



STRUCTURE, GOVERNANCE AND MANAGEMENT

Registered Name: The Froglife Trust operating under the name of Froglife.

Charity Registration Number:
1093372 (England and Wales)
SC041854 (Scotland)

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

Auditors: Saffery Champness, Chartered Accountants, Unex House, Bourges Blvd, Peterborough, PE1 1NG.

The trust is a company limited by guarantee and is constituted by its trust deed. The trust has two patrons Mr Jules Howard and Ms Kate Bradbury. Together they bring a wealth of wildlife conservation, education, digital technology, broadcasting and writing skills.

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

Inez Smith (Chair)

Professor Roger Downie (Vice Chair)

Mr Richard Donoyou

Mr Frank Clark

Dr Philip Wheeler

Dr Silviu Petrovan

Mr Gordon Maclennan

The skills audit that was undertaken during 2018/19 has identified skills and demographic gaps within the board of trustees and we are working towards recruiting an eighth trustee to address this. It was decided to put

this on hold until we have recovered from the impact of Covid-19 and we are in a better position to induct a new trustee.

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 insolvency.

The Froglife Trust is governed by its Trustee Board which is responsible for setting the objectives and policies of the charity. The trustees ensure that the charity satisfies its legal and contractual obligations. The Board of Trustees meet at a minimum quarterly.

Senior Management Team consists of:

CEO – Kathy Wormald

Development Manager – Sheila Gundry

Operations Manager – James McAdie

Strategy & Learning Manager – Jenny Tse Leon (on maternity leave)

We will be introducing a new structure in January 2021 as detailed below:

CEO – Kathy Wormald

Operations Manager (Trust) – Sheila Gundry

Conservation, Evaluation & Research Manager – Jenny Tse Leon

Business Support Manager – Vacant

FES will have its own Senior Management Team of which James McAdie, Operations Manager will be part.

REMUNERATION OF KEY MANAGEMENT PERSONNEL

In 2019 the trustees agreed that provided the organisation is in a financial position to honour pay increases, all staff will receive a pay increase in April each year in line with CPIH measure as of January each year. Due to Covid-19 and the uncertainty over the impact on Froglife's finances the awarding of pay increases was put on hold until we have more certainty. Other pay reviews are undertaken on a staff-by-staff basis and are increased if roles have changed and they have taken on a higher level of responsibility. The CEO's salary is set and reviewed by the board of trustees on guidance from the chair.

In 2020 one member of staff received an additional pay rise in order to bring them in line with other staff with the same level of responsibility.

Relationships with related parties and any other charities and organisations with which Froglife co-operates in the pursuit of its charitable objectives.

Froglife co-operates and works in partnership with a wide range of organisation and charities including those working within the wildlife conservation sectors and also from the wider charitable sector. Froglife works closely with numerous government councils, schools, colleges, universities and some corporate partners.

We are very active in Scottish Environment LINK, a network of 30 plus environment and conservation organisations operating in Scotland. Froglife has commented on numerous policy papers, worked with MSP Species Champions and attended relevant meetings and conferences.

We are a Conservation Champion for Conservation Evidence and a member of the Cambridge Conservation Forum. We provide expert advice to the IUCN Amphibian Specialist Group. We serve on many committees and forums including several working groups for Scottish Environment LINK, Nene Valley

Partnership, Garden Wildlife Health Forum and our Development Manager is a fellow of the National Association of Environmental Education (NAEE).

COVID-19

Like many charities and businesses not only in the UK but across the world Covid-19 has had an impact on our financial position and on project delivery. Fortunately Froglife has over a number of years built up a reasonable level of reserve funding, this along with quick, prudent action supported by the Board of Trustees has meant that Froglife has been able to weather the initial storm. We did put several of our staff into the governments furlough scheme, however we did retain some staff, in order to manage our finances, to raise Covid-19 related support funding and to deliver some elements of projects.

Most of our staff returned to work on 1st July 2020 with some opting for various reasons to remain in furlough until 3rd August 2020.

We have been impressed and grateful by how supportive many of our donors have been, even to the extent of putting funds in our bank account without onerous paperwork. We also noted an increase in individuals supporting our work and we recruited a few new Corporate Sponsors.

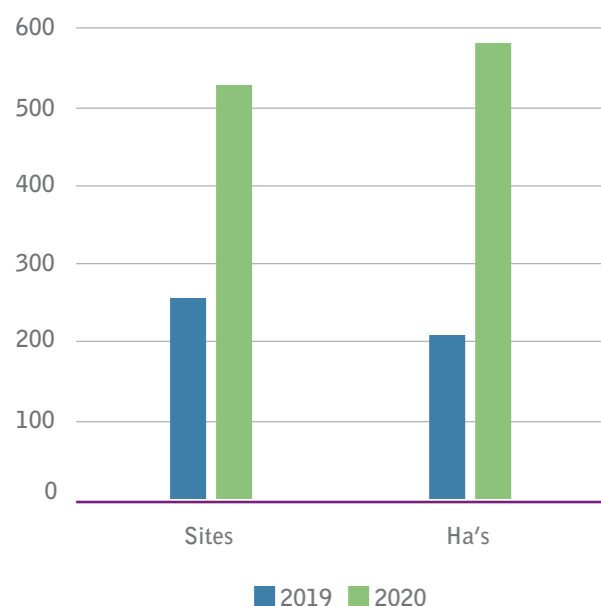
Our main concern regarding Covid-19 is that most of the donors have put either their grant funding programmes on hold or redirected funds to assist organisations working directly with the impact of Covid-19 on communities. To make matters worse pending funding applications, which had taken months of development incurring substantial development costs, were withdrawn by these donors. With no indication of when grant programmes will go live again, we like so many other charities, are mindful that the full impact of Covid-19 has yet to be felt and it will be mid-2021 when it will hit us.

TRANSFORMING LANDSCAPES

How we did delivering our Key Indicators

We are very pleased to report that Covid-19 did not impact on our habitat works and in fact our outputs have increased by 106% with a total of 529 sites restored for amphibians and reptiles. The amount of ha has also dramatically increase by 178%.

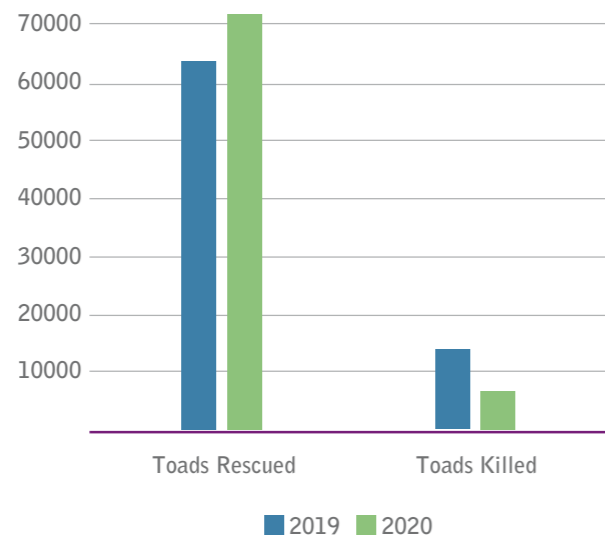
Comparing 2018/19 to 2019/20



This year we improved 17% of the habitat at Hampton Nature Reserve for great crested newts, grass snakes, adders and bearded stonewort. This is thanks to a CES grant from Natural England and S106 funding from Peterborough City Council.

The toad migration season took place prior to lock-down and thanks to toad patrols the number rescued in 2020 was 12% up on the previous year. We saw a reduction in mortality rates this is attributed to a reduction in traffic in the lead up to lock-down, and is a clear indication of the impact

Comparing 2018/19 to 2019/20



that traffic has on toad populations.

Thanks to a grant from National Heritage Lottery Fund (NLHF) and several other co-funders we started our new Scottish project, Come Forth for Wildlife, in September 2019. After the first year we have already made great progress against the habitat and



Neighbourhood Wildlife Corridors approved outcomes.

London Tails of Amphibian Discovery has continued to deliver habitat improvements at several sites. We are pleased to report that we have greatly increased the number of sites where we are carrying out habitat improvements. This is partly due to cost savings which

have meant we have been able to transfer funds to cover additional sites, and raising co-funding from other donors such as Greener Cities Community Fund for additional sites.

We completed phase 3 of the Sheffield Living Water project in total we created and restored 54 freshwater habitats for the benefit of amphibians and a wide range of other aquatic wildlife. This success was thanks to funding from

Veolia Environmental Trust and the Environment Agency and the support on the ground from Sheffield City Council and several other landowners/managers.

We have undertaken habitat improvements on several other sites including a large toad pond creation in Northamptonshire, Somerset, Lanarkshire, Cambridgeshire and Clackmannanshire.

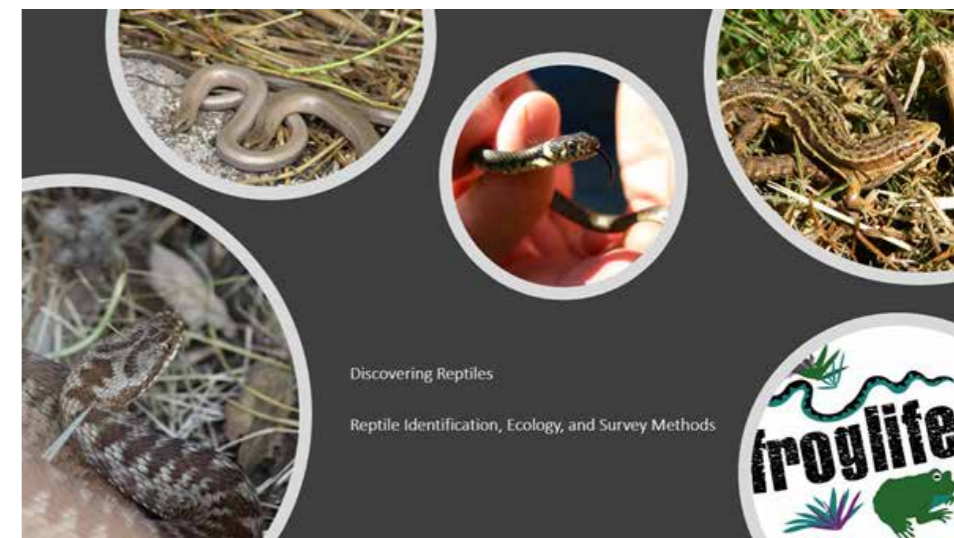
Hampton Nature Reserve has been working to its five year management plan, this includes expanding the number of ponds that we manage for great crested newts and annually cutting down reed to ensure that ponds retain open water which is beneficial for great crested newts. In addition we have restored ponds for stonewort. We have laid reptile survey tins in more areas of the reserve, this is as a result of the reptile population expanding across the reserve.

We have been in discussions with Peterborough City Council about taking over the management of a reserve just outside of the city, however Covid-19 interrupted discussions but we look forward to returning to the discussion.

Our volunteer training programme is central to ensuring that our work is sustainable, and hence all of our projects include a strong element of volunteer training.

Despite Covid-19 and with some of the project staff in furlough, we continued to deliver training courses, albeit on-line instead of face-to-face. These proved incredibly popular with all courses being over-subscribed.

Our new project, thanks to a grant from National Heritage Lottery Fund (NLHF), Discovering Reptiles started work just before lock-down, however we continued working on preparation for project delivery and started to deliver on-line reptile training courses in July 2020. Again these proved incredibly popular with excellent feedback from course participants. In total we delivered 6 courses attended by 440 people.

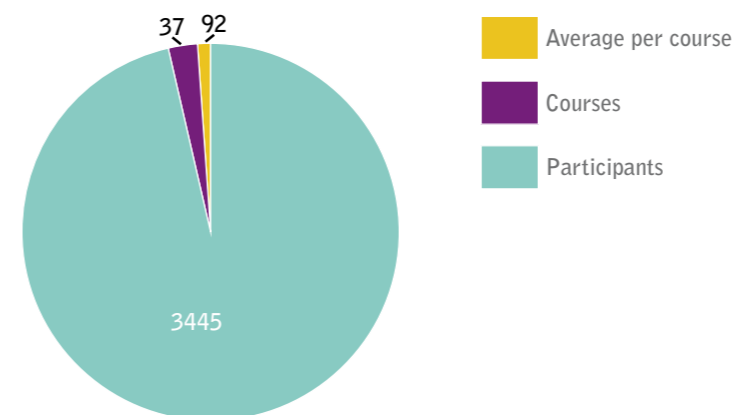


The feedback from our Discovering Reptiles webinar was excellent. In total 133 people attended the webinar with average scores of 4.6 out of 5 as excellent. "Excellent concise talk, good use of polls to test knowledge and make it more engaging. Ben was very friendly and informative."

The key donor for our transforming landscapes work is the NLHF however we have been supported by an impressive 48 other donors, these are all listed in our donor list on page 42. We are also very grateful to the Esmée Fairbairn Foundation for the core grant that they provide us annually, this provides us with the capacity to raise funding for project work.

Unfortunately due to Covid-19 we had to cancel all of Froglife Ecological Services (FES) training courses. As the fees raised from training courses help to support our core expenditure, it has impacted on our overall financial position. We are planning for courses to recommence in 2021.

Online Courses & Participants April - July 2020





TRANSFORMING LIVES

How we did delivering our Key Indicators

As a relatively small team volunteers are crucial to the delivery of our work, and we are incredibly grateful to all of our volunteers, those that have helped in the back office, helped with habitat work on nature reserves managed by Froglife and sites managed by others and the Toads on Roads volunteers who every year rescue thousands of toad from road mortality.

This year we have worked directly with 15,859 people, compared to 29,228 in the previous reporting year. This decline is because of not being able to deliver sessions or events over the peak spring & summer season.

Our Green Pathways Scheme which has been operating in Peterborough, Northamptonshire, Fenlands and Glasgow for several years, and thanks to a grant from Reaching Communities has expanded into Sussex. We delayed the start of this project until August 2020. We look forward to reporting on the first years' success in our 2021 Annual Review.

The Green Pathways Scheme has this year reached 563 vulnerable and/or disadvantaged people, young and older.

Our work with people living with dementia has expanded substantially. We have continued to deliver



the project in Glasgow but have also secured funding for a project in Somerset, funded by the Somerset Council and in London, funded by City Bridge Trust. The Somerset project started before lock-down and continued throughout lock-down by using novel methods to continue delivery. In July 2020 it delivered its first outdoor session which proved very successful.



'The children really grew in confidence and were able to risk assess situations they hadn't come across before. It was great to see them work as a team and help each other achieve.' Teacher

"The sessions were adapted to suit the needs of the children and were accessible for all. The children have improved their knowledge of the environment and enjoyment of the outdoors." SEN School Teacher.



CASE STUDY

One young person who showed a significant increase in confidence was 13 year old Saskia (not her real name). Saskia was referred due to her lack of confidence, which was also impacted as English was not her first language and she has learning difficulties. Saskia selected 2 out of 5 for her confidence during initial sessions and GP staff also recognised her low confidence and assessed her as a 2 out of 5. Saskia's low confidence during the first few sessions was evident, as she would opt to nod or shake her head rather than give a verbal answer to questions and she would often walk at the back of the group. As sessions progressed, Saskia was encouraged by staff and her peers to join in more, then about halfway through the set of ten sessions, staff were delighted that Saskia started to ask questions and initiate conversations with staff and other participants. Saskia appeared to be more confident and then during the post-project evaluation she assessed herself as a 4 out of 5 which showed really positive progress.



The project has to date engaged with 39 people. We delayed the start of the Leaping Forward for Dementia project in London, however our Somerset Project Officer did start work on preparing the project for delivery in July 2020 and we intend to be ready to start delivery by October/November 2020. The project will be working initially in Ealing and Camden delivering sessions with people living with dementia, these include working on various sites to improve them for wildlife, attending Wildlife Gardening Workshops and for those with a specific interest professional training in their area of interest e.g. wildlife photography course.

London T.O.A.D has delivered numerous activities and hosted several events which have certainly had a huge impact in inspiring people to take action for wildlife. To date the project has engaged directly with 11,182 people.

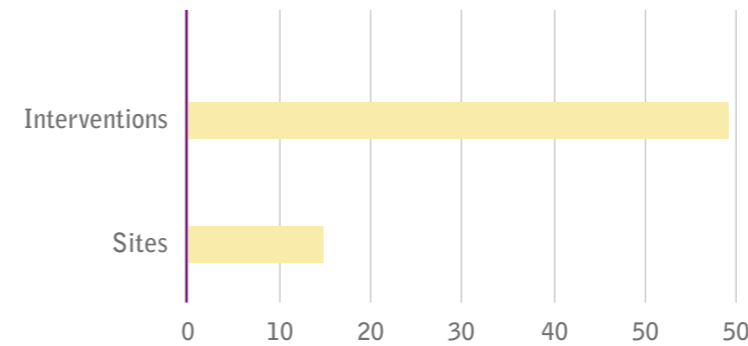
A major coup for the project was securing free space at seven of the busiest London railway stations for our Wildlife Tunnel Exhibition and VR Experience. Unfortunately, lock-down put a halt on these, but they will be resuming.

During lock-down the project team delivered numerous on-line resources to support home education, the Project Manager also delivered on-line Wildlife Gardening Workshops and other activities.



Come Forth for Wildlife has continued to work in eight neighbourhoods to create wildlife corridors and

Come Forth Habitat Works



thanks to funding from Postcode Lottery the project is benefiting from input from military veterans living in the Stirling area. Due to the timing of co-funding we prioritised completing the habitat works in the Falkirk region and have completed works at 15 sites and directly reached 2,580 people through engagement activities.

We completed our Leapfrog Prisons development



work and have a Memorandum of Understanding with the Ministry of Justice. We have put the project on hold until such time as prisons are allowing visitors again. Our Leapfrog Schools have delivered several paid-for sessions in various schools.



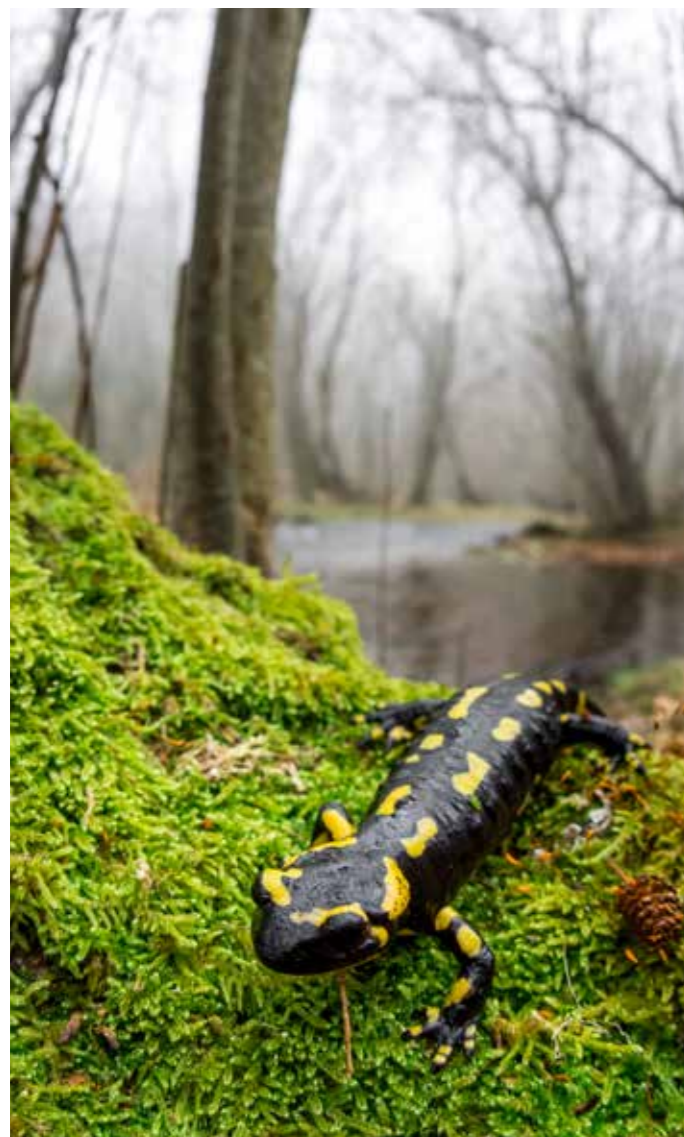
"We heard sparrows cheeping, doves cooing, thrushes singing "whee-ho-ha". In addition we saw a pair of gold-finches, a starling, a sea-gull and a tit"

"The activities have inspired me to connect with friends, it gave me a reason to get back in touch with people I had not spoken with in some time."

"We heard a wren in the forest, and we knew it was a wren because of your activity!"

"When Mandy at heads Up suggested I tried your weekly activities I was a little unsure how it would work for my husband and myself. Each week there was something new and interesting and I found it wasn't too difficult to join in. My husband appeared to really enjoy it looking forward to each week having that bit of routine and structure really helped, we did each week a couple of times as my husband often forgot we did them, which was quiet fun."

TRANSFORMING RESEARCH



Froglife's under the road tunnel mitigation research continued to generate substantial data over the 2019/20 period. We have a significant dataset of amphibian usage of the tunnels and this has greatly enhanced our understanding of amphibian, reptile and other wildlife use of the tunnels, which has included a fire salamander and agile frog in France. In the Netherlands we have one tunnel that is primarily being monitored for reptiles with the first set of data being analysed this year.



We will be collating all of the tunnel results from all sites to-date into one research paper. This year we had planned to organise a tunnels event in Cambridgeshire, however due to Covid-19 this has been postponed to 2021.

We have published a paper on Toads on Roads: lunar phase as a cue for breeding mitigations for conservation in the European Journal of Wildlife Research.

In February 2020 we were awarded a NLHF grant to deliver our new citizen science project Discovering Reptiles and despite lock-down the Project Officer continued working on the project to great success. Instead of delivering physical training courses he developed these on-line which attracted very large audiences.

We are collaborating with the University of Reading on analysing three years of reptile data, examining distribution and abundance of reptile species on the Hampton Nature Reserve. Froglife will be the co-author on a published paper planned for later this year.

We are also collaborating with the University of Reading on analysing over 44,000 amphibian records sent to Froglife from the BTO's Garden Birdwatch Scheme. We will be examining special distribution of reported sightings of amphibians and reptiles.

We have secured a student for the NERC CASE PhD studentship in collaboration with the University of West Scotland. The student will examine the impact of salinity on amphibian populations, and will volunteer on the Come Forth for Wildlife project.

We have continued to manage Hampton Nature Reserve and to a lesser extent Boardwalks Nature Reserve (the latter is unfunded and hence we cannot allocate lots of time to the management of the reserve). On Hampton we have undertaken the Autumn/Winter habitat management. This year we restored five ponds. We aim to survey all of the ponds restored over a five year period to determine the success of the works. We hired contractors to carry out reed bed maintenance of 65 ponds for great crested newts. This fulfils the criteria set by Natural England to maintain the reserve in favourable condition for great crested newts. We have undertaken significant gorse and scrub clearance. We continue to monitor the presence of cats on the reserve.



We have been unsuccessful in securing funding for Boardwalks Nature Reserve this is largely due to the fact that our Management Agreement with Peterborough City Council has less than 10 years to run and most donors insist on at least a 10 year agreement. We have been in discussion with Peterborough City Council to set up another agreement, however progress has been very slow.

The partnership with the Zoological Society of London, RSPB and BTO working on wildlife garden disease has continued and Froglife has referred many reports of amphibian disease/mortality to ZSL. Reports spiked during Covid-19 the most likely reason is that people were spending more time in their gardens and noticing incidences.



TRANSFORMING PEOPLE

Our patrons, Kate Bradbury and Jules Howard have continued to be very active and supportive of Froglife. They have done social media take-overs for us, written articles and even developed our new App, the Pond Visualiser.

We have continued to offer training placements. We had a trainee placement through our Peterborough Green Pathways project and currently have a placement in London. We will be recruiting a trainee for the Come Forth for Wildlife project.

We have hosted several interns and university placements, due to schools being closed for a substantial part of the year we have not had student placements.

This year we hosted our Mini Toad Summit in Halifax. We had a terrific turn-out with excellent feedback. We also got excellent press coverage in the Yorkshire Post, Halifax Courier, Keighley News and Radio Leeds.



9:29 am · 27 May 2020 from Cheltenham, England · Twitter for Android

We attended the MOJ Biodiversity Day with the VR Tunnel at their head office in Westminster. We also ran a workshop for MOJ staff and we ran a workshop for category B prisoners at HMP Highdown.

We did a social media take-over for Amphibian Survival Alliance which proved very successful.

For the second year we attended the Scientist Live event at O2 but we decided we would not attend this year as we feel that the audience is largely repetitive and we are not reaching new audiences. Once large scale events are back on the calendar we will be looking at attending events that draw a different audience to those that we usually meet.

Due to Covid-19 we have not given as many talks and presentations that we have in previous years, but we are now seeking opportunities to be able to present at workshops and conferences albeit online.

The email enquiry service has continued to be popular. During lock-down we saw a spike across the enquiry service and social media and we answered 720 email enquiries and engaged with 38,601 people on social media.

We also had an increase in friendships and donations which is very reassuring. Unfortunately the contactless box has not been used this year but hopefully once we are back to attending events this will help to generate funds.



I'd just like to let you know how much I enjoy the monthly newsletter, in particular the articles on what our creatures are doing each month. I especially liked the one which arrived today with the Matt Turpin feature. What a star that man is!

I also dug my pond when first moving into this house 32 years ago and I've never had as many froglets emerge as this year. I've given up on mowing the grass now as the children have fled the nest and there's no need for football and cricket pitches any more. I've bought a strimmer instead and I can look out for tiny frogs while allowing them grass that is much longer for cover, as well as making the garden look deliberately maintained, rather than simply neglected. There are dozens of the little poppets!

I shall continue to forward the newsletter to my sister and brother-in-law, a thousand feet up in Snowdonia but with a healthy newt population in their pond, and to my son, who's recently bought his first house with a garden just about large enough for his intended pond.

It's just struck me. What a great word 'pond' is! Friend for Life

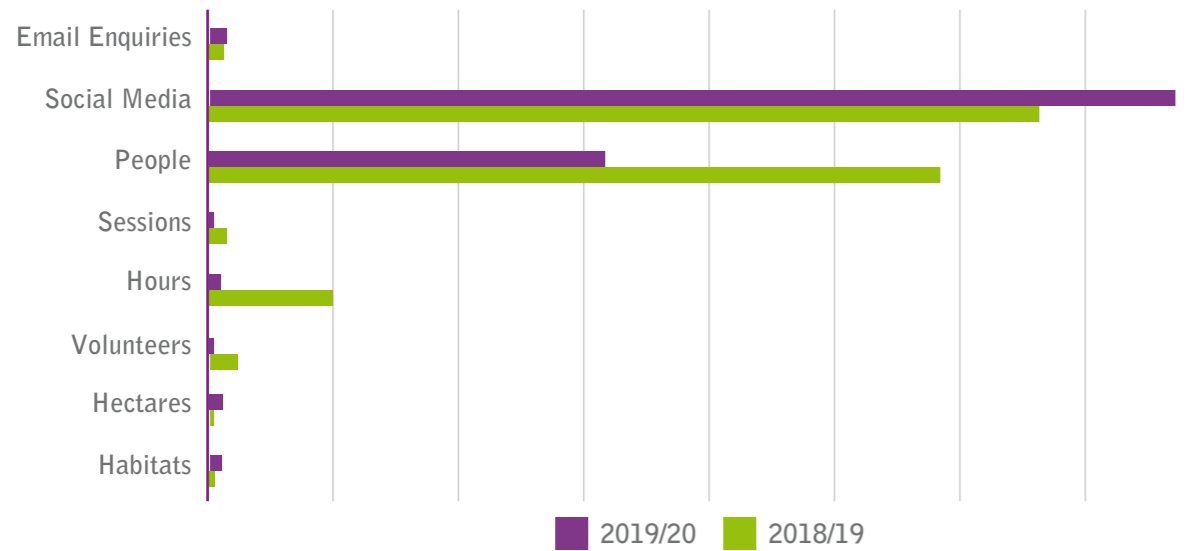


Activity	March 2020	April 2020	May 2020
Twitter: Total followers (at end of month)	22,923	23,078	23,172
Facebook: Total Page Likes	10,161	10,358	10,506
Instagram: Total followers	1,823	1,939	2,134
Croaks: Subscribers	1,834	1,856	1,892

Our Board of Trustees, who are always very dedicated to the charity, have put in additional work to support the CEO during Covid-19. They have attended more meetings and been directly engaged with making strategic decision to secure the future of Froglife. Unfortunately the annual trustee and staff away day had to be cancelled but we are hopeful to make up for it next year with a bumper day.

We would like to acknowledge the valuable work of all of our trustees, volunteers and staff, and particularly acknowledge the work that the back office staff do. It is often not recognised that they are the cogs that keep the wheels turning. It is crucial that we have strong finance and administration support.

Global Statistics



Global Statistics								
	Habitats	Hectares	Volunteers	Hours	Sessions	People	Socials Media	Email Enquiries
% Increase/Decrease	106%	178%	-80%	-90%	-70%	-46%	16%	15%
2019/20	529	582	232	499	219	15859	38601	720
2018/19	257	209	1169	4986	742	29228	33190	623



TRANSFORMING FROGLIFE ECOLOGICAL SERVICES (FES)

Covid-19 has had an impact on the profitability of FES. We had to cancel all our paid-for training courses which and most of our contracts were suspended. FES has continued to deliver the habitat works in the London T.O.A.D and Come Forth for Wildlife projects. Now that we have returned to work we are witnessing an increase in private contract enquiries and we are optimistic that we will regain our strong position.

We have planned our training courses to commence again in 2021 and have 17 courses planned in various locations in England and Scotland.

We applied for funding to support the role of an Ecologist/Field Worker to enable us to undertake works further afield and also to increase the number of contracts we undertake. Unfortunately the application was rejected but this remains on our wish list.

This reporting period we have completed 11 contracts.



FES
Froglife Ecological Services



TRANSFORMING OUR FUTURE

We have developed a large project working in several North Yorkshire towns and cities, unfortunately due to Covid-19 donors withdrew pending applications including this project. We will be submitting the project to the Green Recovery Challenge Fund and are hopeful that it will be off the ground by 2021.

We will be delivering a five year project in London working with people living with on-set dementia. We are also expanding our Green Pathways Scheme to Sussex, this is a one year development project in order to secure a five year grant for a main project in that area. We have secured a grant to deliver a project in Fife, however we need to raise co-funding and will do so once grant programmes are back in action. We have secured a grant to include military veterans into

our Come Forth for Wildlife project, this work will commence later in the year.

London T.O.A.D, Peterborough and Glasgow Green Pathways Scheme, Somerset Leaping Forward for Dementia, Come Forth for Wildlife, Toad's on Roads, Amphibian Disease and the tunnel monitoring will all continue into next year and beyond.

We will be developing new areas of research to build on the excellent research we have undertaken to date.

We will be continue to investigate sites for a Froglife Ecology Centre and once a suitable site has been identified we will be looking to secure investment through social investors and others.

RISK MANAGEMENT AND INTERNAL CONTROLS

The Board of Trustees have overall responsibility for the system of internal controls for Froglife and its subsidiary which include ensuring that there are 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 the actual results against activity targets and against phased budget 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 carry out a programme of cyclical reviews.

The charity has risk management policies and procedures through which risks arising from 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 accordingly to the impact on the charity and the 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. The Risk Register was updated to reflect the risks posed by Covid-19 with an analysis of impact and the actions that the charity is taking to minimise these risks.

The Risk Register as at September 2020:

Risk	Level	Actions	Revised Level
Human Resources			
Loss of key staff	Medium	CEO/SMT: strong lines of communication within SMT and between SMT and Trustees; Ensure that SMT is up to date on each others work commitments; Ensure that key work areas can be covered by others; Regular 1-2-1 meetings between CEO and Chair of Trustees; Regular 1-2-1 meetings between CEO and SMT members; Have in place a contingency plan for each of the senior roles.	Medium
	Medium	Finance staff: Ensure that the CEO is kept fully informed of all high level financial matters; Finance Manager to be fully informed of bookkeeper priorities & also have a knowledge of how to operate finance packages (SAGE, on-line banking etc.); CEO & Finance Manager must have a record of all passwords, log-in details etc.	Medium
	Medium	Project Staff: Key project information to be filed centrally; ensure regular 1-2-1 meetings with Line Managers; SMT to be regularly updated on projects.	Low
	Medium	Staff leaving organisation with project only have a short duration to still run: ensure that main project outcomes are delivered prior to the final three months of the project; as the end of the project approaches ensure that the Line Manager is fully up to speed with deliverables; ensure that staff member is kept fully informed of their situation post the project and fundraising initiatives.	Low
Stress Management	Medium	Ensure staff are well supported and have regular 1-2-1s with line managers. Ensure staff are aware that they can raise concerns and that these will be dealt with efficiently in an appropriate manner. Staff suffering from severe stress will be provided with additional support which may include external support and/or medical advice.	Medium
Long-term illness	Medium	Froglife follows statutory practice with regard to sickness, the process is detailed in the Staff Handbook. In the event of a staff member going on long-term illness the situation will be reviewed by the CEO who will liaise with SMT and if there is going to be a substantial financial impact on the organisation the CEO will liaise with the Board of Trustees to make a decision whether Froglife continues with statutory pay or adopts a different process.	Medium
Coronavirus	High	Any symptoms and staff to self-isolate and seek medical advice. Staff not to go to offices if they have flu like symptoms. Staff to immediately notify their line manager who will discuss with the CEO	Medium
	High	Returning to offices: put in place stringent health & safety measures such as regular cleaning of all surfaces; safe distancing measures etc.	Medium

Risk	Level	Actions	Revised Level
	High	Delivering activities & habitat works: Action plans have been drafted setting out the actions Froglife will take and the action we require our partners to undertake. These will be discussed with all relevant groups/individuals/schools/contractors etc. With their agreement we will proceed to deliver activities and undertake habitat works. The Action Plans will be constantly reviewed and updated with any new issues.	Medium
Emerging Diseases	Medium	Follow all government/National Health guidance. Constant monitoring of the situation as events happen and guidance changes. Allocate one member of the SMT to be in charge of providing staff with up to date guidance etc.	Medium
Repeated stress injury (RSI) & other similar issues	High	Staff who are using computers on a regular daily basis for long periods of time will be encouraged to take regular breaks. Staff who are experiencing RSI or other similar issues will be encouraged to report these to their line manager and appropriate action will be taken such as the purchase of equipment to reduce the stress.	Medium
Lack of compliance/ knowledge of employment law	Medium	Ensure that those responsible for HR keep abreast of new legislation, employment rights etc. We currently seek professional advice when in doubt (ACAS/Trust Law/HMRC). Ensure that staff handbook is updated with new legislation and that Line Managers are made aware of changes to legislation and impact on Froglife procedures and policies; Ensure that all staff read the staff handbook and refer to it when they need to.	Low
Demotivated staff			
Conflict	Medium	Deal with issues immediately and discuss situations with the relevant people; Take into account different personalities and working styles; If conflict cannot be resolved then will need to take appropriate action to separate those involved, this may lead to terminating employment.	Low
Other offices feeling isolated	Medium	Good communication strategies in place; regular visits between offices/projects; staff meetings & team building days.	Low
Staff feeling isolated	Medium	Staff working at home feeling isolated and unsupported	Medium
Volunteers not feeling part of Froglife	Medium	Ensure that volunteers receive adequate induction to the organisation and are introduced to other staff members; Make sure that they receive all general Froglife communication as well; Encourage Project Managers to reward regular volunteers this could include periodically taking a volunteer to lunch, BBQ or similar for nature reserve volunteers etc. Ensure that suitable volunteers are given responsibilities and that they know who they are reporting to.	Medium

Risk	Level	Actions	Revised Level
Remote Working	Medium	Review remote working position on a quarterly basis and if there are issues try to resolve them if not resolved by the next quarterly review action to be taken to remove remote working and instead member of staff to become office based. Office location dependent on where the staff currently operates from.	Medium
Financial Management			
Unrestricted funding	High	Keep marketing FES and expanding its remit; Keep looking for every opportunity to raise unrestricted funding through merchandise, corporate sponsorship, friends, donations, major donors; Ensure that all projects are contributing as much as they can; All staff and trustees are aware of a responsibility to assist with unrestricted fundraising.	High
Cashflow	High	Ensure that grant claims are submitted regularly and on time; Ensure that as much expenditure as possible is put through legitimate project expenditure categories; Ensure that grant claims are accurate so that they are paid promptly; Wherever possible try to secure front end loaded funding; Monitor cashflow on a regular basis and stage payments in accordance with income and cash flow pressure.	High
Investment Policy	Medium	Ensure we do short-term investments so that funds are not tied up for long periods of time	Low
Under-funded projects	High	Project staff aware of the necessity and willing to fundraise; support provided to staff to enable them to fundraise; Prioritise fundraising for under-funded projects over developing new proposals.	Low
Accountancy procedures	High	Strong financial procedures in place and adhered to; Regular spot checks to ensure that the procedures are being adhered to. Ensure that a reputable accountancy firm is looking after our financial affairs. Pay for financial advice from relevant experts when needed.	Medium
Fraud etc	Medium	Strong procedures in place - all invoices/cheques/BACs etc approved by CEO/Finance Manager.	Low
Trustees			
Knowledge, support, numbers	Low	Broaden board of trustees to include other specialisms; involve trustees more directly with project work; properly induct trustees so that all staff know who the trustees are, also at staff inductions introduce them to trustees either physically but if not possible then at least through a synopsis for each Trustee; ask trustees how they would like to get involved in the organisation and tailor their interests/ level of engagement to the tasks they are asked to perform	Low
Professional Services			
Accountants, Solicitors etc	Medium	Ensure that a Provision of Professional Services contract is in place specifying the exact service requirements	Low

Risk	Level	Actions	Revised Level
Consultants	High	Contracts are drafted for each consultant detailing the contract requirements including agreed budget, timeframe and outputs.	Medium
Contractors	Low	Provision of Services Contract written by a solicitor with expertise in this field is in place. All Project Managers are responsible for ensuring that contracts are signed prior to work commencing. All contracts are sent to the CEO for final approval & are filed in a central database	Low
Reputational Damage			
Inappropriate behaviour by trustees/staff/volunteers	Medium	Staff handbook sets our required conduct with procedures in place to address failures in conduct; Professional Indemnity insurance in place.	Low
Sites			
HNR & Boardwalks Financial/Reputation/ Long-term	High	HNR no longer in favourable status - high reputational risk. Have carried out substantial work at Boardwalks but risk that the council will hand-over management to Nene Park Trust.	Medium
Reputational risk associated with not managing the reserve	High	Possibility that O&H will hand-over the management of the reserve as part of a package for management of all of their green spaces in Peterborough.	Medium
Site Acquisition			
Finances etc	Low	Froglife would not decide to acquire sites unless a full audit has been carried out which will include looking into all aspects of site management including financial hence this is a very low risk	Low
Projects			
Child Protection and Vulnerable Adults	High	Ensure that all staff are working to Froglife's procedures and policies regarding this matter; All incidents to be reported immediately to the CEO as the person responsible for Child Protection and Vulnerable Adults and appropriate action to be taken immediately	Medium
Staff being endangered	Medium	Ensure that staff are working to Froglife's procedures and policies regarding Lone Working; 1-2-1 working with clients etc. Staff to take immediate action to remove themselves from the danger and to report the matter immediately to the CEO.	Low
Partnerships	Low	Good reputation for working in partnership; maintain good lines of communication ensuring partners are kept fully informed and consulted regularly; keep partners fully engaged in projects - always carefully vet potential new partners	Low

Risk	Level	Actions	Revised Level
Contractors	High	Obtain three quotes for all substantial work; Ensure that the contract is comprehensive covering all relevant areas of work/specification/payments/timeframe etc. For new contractors obtain references and previous work register/view previous work; Ensure that all contractors are fully insured and have provided copy of their insurance; Ensure that equipment used by contractors is maintained/roadworthy; Ensure that contractor staff are appropriately trained; Ensure that contractors are supervised by Froglife staff; Ensure that contractors sign the Provision of Services Agreements	High
Data Protection	High	Ensure that all staff are aware and complying with GDPR & Froglife data protection procedures; Regularly remind staff and update data protection with new legislation etc.	Medium
Events			
Reputational risks: advice/failure etc	Low	Ensure that all staff are relaying Froglife's key messages at events; Difficult enquiries/situations to be referred to a senior member of staff.	Low
Press			
Incorrect/ Misrepresentation/ incredible stories etc	Medium	Ensure that all press releases are proof read by someone with relevant qualifications; Only qualified staff to undertake radio etc. interviews.	Low
Website			
Inappropriate info/ sabotage etc	Medium	Procedures in place to reduce risks, vigilant monitoring of website and data input etc	Low
IT Security			
IT Consultant	High	IT Consultant no longer manages our IT systems for whatever reason. We are highly dependent on the consultant at the moment. We are training up another member of staff to gain a greater understanding of our IT systems.	Medium
Data protection: Server/Cloud etc	High	IT Consultant keeps abreast of IT risks and ensures that we are properly protected against cyber attacks etc. Stringent procedures in place to detect cyber/spam attacks. Constantly monitored & updated. Thorough evaluation of the benefits of moving to Cloud has been undertaken. All staff are aware of the protocols around protecting passwords and data this becomes even more relevant because of the direct access the cloud affords to our data. Once we have moved to cloud all staff will be instructed on the potential dangers/issues and how to minimise these.	Medium
Email: Inappropriate/ incorrect/poorly phrased etc	High	Everyone cautioned to be vigilant, ensure that if in doubt ask someone else to check before sending, never reply when angry/disappointed etc. If relationship is already weak then ask someone else to respond instead. Report any concerns immediately to the CEO or in absence to the Chair	Low

Risk	Level	Actions	Revised Level
Social Media: Inappropriate/incorrect/poorly phrased etc	High	Ensure that all communication is carefully vetted and if in doubt seek advice from the CEO; do not respond to negative postings unless absolutely necessary and if so then seek second opinion beforehand.	Low
Publications			
Mistakes/incorrect etc	Low	Follow style guide; ensure all are proof read by someone who has not read the articles before, follow guidelines	Low
Fundraising			
Fundraising Standards & guidance	Medium	Froglife does not undertake big fundraising appeals or mail-outs, door-to-door, big event fundraising so risk is low, but Chair through association with EWT is keeping a watching brief on behalf of Froglife	Low
Funders: Overlooked for acknowledgement/poor representation etc	Low	All PO's aware of who their funders are and how they are to be acknowledged; always checked by a third party; most donors only have direct contact with a couple of staff members so unlikely for there to be misunderstandings etc.	Low
Inappropriate funding	Low	Careful vetting of all potential donors.	Low
Charity Commission			
Failure to report any major issues	Low	Chair & CEO to ensure that all major concerns are reported to the Charity Commission	Low
Brexit			
Bexit	High	Refer to Jan19 minutes of SMT meeting for strategy	Medium
Froglife Ecology Centre	High	Keep good relations with Railworld. Make sure the project remains on track and on-time. Ensure all bases are covered and well investigated.	High
Froglife Ecological Services (FES)			
Great Crested Newt License	Medium	Ensure that all staff that require a licence has one; Ensure that all field workers are working under a licence if they do not have their own licence.	Low
Legal	Medium	Ensure that all legal compliances are adhered to, if in doubt then obtain advice from NE etc	Low
Reputation	High	Follow procedures extremely carefully, if any problems report to CEO/Chair who must take relevant action immediately to offset any negative impact on Froglife's reputation	Medium
Financial	High	The Trust not to become too dependent on the Ltd Company for funding - Ltd Company income to be used to build up a reserve fund and for 'luxury' 'hard to fund' expenditure and as far as possible not used to cover staff costs etc.	High

FINANCIAL REVIEW

The financial statements include the results of both The Froglife Trust and its trading subsidiary Froglife Ltd t/a Froglife Ecological Services for the 12 month period ending 30th September 2020.

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

This year Froglife has been in receipt of European Union (EU) funding directed through Scottish Natural Heritage, Biodiversity Challenge Fund. Froglife is in receipt of a small amount of UK Government funding which is received through Natural England and Peterborough City Council to deliver habitat works at Hampton Nature Reserve.

Froglife has a diverse range of income streams and enjoys the support of a wide range of grant making organisations. In addition to the substantial unrestricted grant from the Esmée Fairbairn Foundation and smaller grants from other trusts and foundations, FES contributes a sizeable annual gift-aided donation to the charity, to help support its core functions.

Impact of Covid-19

Fortunately Froglife's finances were in a strong position when Covid-19 occurred which helped the charity to weather the storm. The charity did take immediate action and placed a sizeable proportion of its staff in furlough and successfully secured some Emergency Grant funding. Despite this Covid-19 has had a big impact on the charity's financial position, which it is now working on recovering from.

The main impacts have been:

- The stalling of project delivery which meant that we were unable to claim our grant funding, most of this is received in arrears which has another impact as we need good reserve funds to cover costs whilst we await payments from donors.
- Nearly all donors closed their grant programmes which means that we are unable to submit funding applications until such time as these re-open, this

will have an impact on our operations from 2021 onwards.

- As a result of closing grant programmes these donors withdrew pending grant applications again this will impact on our operations from 2021 onwards.
- All of our contract work was postponed which meant that we lost substantial revenue from FES. This has resulted in gifted profits of £15,731 for 2020 compared with £37,423 for 2019, a 42% drop.
- We had to cancel all of paid-for training courses which provides Froglife with a good stream of unrestricted income.

On the positive side, Froglife developed a range of digital activities and delivered a substantial number of workshops, training sessions and other sessions during lock-down. The take up of these was excellent and this enabled us to retain some project staff in post and continue to deliver some project outputs and claim grants. We also brought our staff back off furlough as soon as lock-down was lifted and they have been very pro-active in getting their projects off the ground and back operating to a high level. We are optimistic that we will recover our sound financial position and be back in full operation soon.

We have expanded our social inclusion programme and have secured new grants to work with people living with dementia in Somerset and London. We have also secured a grant for a new project Green Pathways Scheme in Sussex, and a grant to work with Military Veterans in Scotland, another new audience for Froglife. We have continued to enjoy the support of NLHF, BBC CiN and many other donors.

The grant application process for many donors is very complex and can take up a substantial amount of time, not only in completing the application forms and compiling several supporting documents, but also in addressing numerous queries from donors. The fact that donors withdrew pending applications due to Covid-19 is very frustrating as a substantial amount of time has been spent on developing these applications.

Consolidated income for 12 months is £980,494. This is lower than the previous year for the reasons explained above.

NHLF grants are £389,319

Income breakdown	
Donations & legacies	£33,275
Grants	£794,366
Trading activities	£81,041
Charitable activities	£57,109
Investment & Other income	£14,703

Expenditure breakdown	
Raising funds	£65,584
Charitable activities	£811,756

Charitable activities further breakdown	
Conservation	£582,774
Education	£220,335
Information	£8,647

Unrestricted reserves position is £328,647, which equates to 12.1 months.

Restricted reserves of £180,338

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law require the trustees to prepare the 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 responsible to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the SORP 2015 (FRS 102).
- Make judgements and estimates that are reasonable and prudent.
- State whether application UK Accounting Standards have been followed, subject to any material departure 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, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 Saffery Champion Chartered Accountants 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 has been approved by the Board on 10th December 2020 and signed on its behalf by Inez Smith (Chair).



CORPORATE SPONSORS

Big Domain
CJ Wildlife
Environmenjob.co.uk
Evergreen Insurance
Hencocq Law
HolidayCottages.co.uk
Puddleplants
SESI
Stay In Cornwall
Waterside Nursery

Opinion

We have audited the financial statements of The Froglife Trust (the 'parent charitable company') and its subsidiary for the year ended 30 September 2020 which comprise the consolidated profit and loss accounts, the consolidated and company balance sheets and the cashflow statement and notes to the financial statements, including a summary of significant accounting policies. 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the group and the parent charitable company's state of affairs as at 30 September 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

Other information (continued)

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

We have nothing to report in this regard.

Other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report which includes the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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) require us to report to you if, in our

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

Responsibilities of trustees

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

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

THE FROGLIFE TRUST
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE FROGLIFE TRUST
(CONTINUED)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts.

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

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

Use of our report

This report is made solely to the charitable company'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 Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and 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 and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Jane Hill (Senior Statutory Auditor)
For an on behalf of Saffery Champness LLP
 Unex House
 Bourges Boulevard
 Peterborough
 PE1 1NG

Chartered Accountants and Statutory Auditor

Date

Saffery Champness 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 (inc Income and Expenditure Account)
FOR YEAR ENDED 30 SEPTEMBER 2020

	Note	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
INCOME					
Donations and legacies	2a	25,066	8,209	33,275	27,334
Grants	2b	80,800	713,566	794,366	858,944
Charitable activities	3	38,278	18,831	57,109	17,326
<i>Income from other trading activities:</i>					
Other income	4	14,249	-	14,249	11,636
Commercial trading operation		81,041	-	81,041	94,494
Investment income	5	454	-	454	258
Total income		239,888	740,606	980,494	1,009,992
EXPENDITURE ON:					
Raising funds	7	65,584	-	65,584	57,249
Charitable activities	6	10,837	800,919	811,756	776,192
Total expenditure		76,421	800,919	877,340	833,441
Net income / (expenditure) for the year		163,467	(60,313)	103,154	176,551
Transfers between funds	18	(106,745)	106,745	-	-
Net movement in funds		56,722	46,432	103,154	176,551
Reconciliation of funds:					
Total funds brought forward	18	271,925	133,906	405,831	229,280
Total funds carried forward		328,647	180,338	508,985	405,831

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 the following pages form part of these accounts.

THE FROGLIFE TRUST
CHARITY STATEMENT OF FINANCIAL ACTIVITIES (inc Income and Expenditure Account)
FOR YEAR ENDED 30 SEPTEMBER 2020

	Note	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
INCOME					
Donations and legacies	2a	25,066	8,209	33,275	27,334
Grants	2b	80,800	713,566	794,366	858,944
Charitable activities	3	38,278	18,831	57,109	17,326
<i>Income from other trading activities:</i>					
Other income	4	14,249	-	14,249	11,636
Investment income	5	15,911	-	15,911	37,503
Total income		174,304	740,606	914,910	952,743
EXPENDITURE ON:					
Charitable activities	6	10,837	800,919	811,756	776,192
Total expenditure		10,837	800,919	811,756	776,192
Net income / (expenditure) for the year		163,467	(60,313)	103,154	176,551
Transfers between funds	18	(106,745)	106,745	-	-
Net movement in funds		56,722	46,432	103,154	176,551
Reconciliation of funds:					
Total funds brought forward	18	255,418	133,906	389,324	212,773
Total funds carried forward		312,140	180,338	492,478	389,324

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 the following pages form part of these accounts.

THE FROGLIFE TRUST
CONSOLIDATED BALANCE SHEET
AS AT 30 SEPTEMBER 2020

	Note	2020	2019
FIXED ASSETS			
Tangible fixed assets	11	1,373	1,831
CURRENT ASSETS			
Stocks		145	275
Debtors	14	122,961	237,276
Cash at bank and in hand		499,863	237,188
		<u>622,969</u>	<u>474,739</u>
CURRENT LIABILITIES			
Creditors: amounts due within one year	15	(115,357)	(70,739)
		<u>507,612</u>	<u>404,000</u>
NET CURRENT ASSETS		507,612	404,000
TOTAL ASSETS LESS CURRENT LIABILITIES		508,985	405,831
Creditors: amounts due after one year		-	-
TOTAL NET ASSETS		508,985	405,831
FUNDS OF THE CHARITY			
Restricted funds	18	180,338	133,906
Unrestricted funds	18	328,647	271,925
		<u>508,985</u>	<u>405,831</u>

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 notes on the following pages form part of these accounts.
The financial statements were approved by the Board of Trustees on 10th December 2020 and signed on their behalf by:



Ms Inez Smith
Chair

Company Registration No: 04382714 (E&W)

THE FROGLIFE TRUST
CHARITY BALANCE SHEET
AS AT 30 SEPTEMBER 2020

	Note	2020		2019	
FIXED ASSETS					
Tangible fixed assets	11	1373	1830.97		
Investments	12	<u>100</u>	<u>1,473</u>	<u>100</u>	1,931
CURRENT ASSETS					
Stocks		146	275		
Debtors	14	209,037	336,362		
Cash at bank and in hand		<u>386,432</u>	<u>595,615</u>	<u>117,300</u>	453,937
CURRENT LIABILITIES					
Creditors: amounts due within one year	15	(104,610)	(66,543)		
NET CURRENT ASSETS					
		<u>491,005</u>	<u>387,394</u>		
TOTAL ASSETS LESS CURRENT LIABILITIES					
		492,478	389,325		
Creditors: amounts due after one year		-	-		
TOTAL NET ASSETS					
		<u>492,478</u>	<u>389,325</u>		
FUNDS OF THE CHARITY					
Restricted funds	18	180,338	133,906		
Unrestricted funds	18	<u>312,140</u>	<u>255,419</u>		
		<u>492,478</u>	<u>389,325</u>		

The notes on the following pages form part of these accounts.

The financial statements were approved by the Board of Trustees on 10th December 2020 and signed on their behalf by:



Ms Inez Smith
Chair

Company Registration No: 04382714 (E&W)

THE FROGLIFE TRUST
STATEMENT OF CASH FLOWS AND CONSOLIDATED STATEMENT OF CASH FLOWS
AS AT 30 SEPTEMBER 2020

	Note	2020 Group £	2020 Charity £	2019 Group £	2019 Charity £
Cash Flows From Operating Activities					
Net cash provided by / (used in) operating activities	20	<u>262,220</u>	<u>253,222</u>	<u>108,220</u>	<u>56,960</u>
Cash Flows from Investing Activities					
Investment interest		<u>454</u>	<u>15,911</u>	<u>258</u>	<u>37,503</u>
Change in cash and cash equivalents in the year					
		262,674	269,133	108,478	94,463
Cash and cash equivalents brought forward		237,189	117,299	128,711	22,836
Cash and cash equivalents carried forward					
	21	<u><u>499,863</u></u>	<u><u>386,432</u></u>	<u><u>237,189</u></u>	<u><u>117,299</u></u>

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 of financial statements

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 (FRS102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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.

The accounts are produced with the underlying currency being GBP.

b) 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.

c) Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The Trust is reliant on grants to be able to carry out its objectives. Whilst these may be affected but the impact of Covid-19, the Trust has an adequate number of grant applications already in place or accepted for the coming 12months. Additionally, further grants have been accepted post year end, with more grant applications coming back online. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

d) 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.

e) Fund accounting

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

f) 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 fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

1 ACCOUNTING POLICIES (CONTINUED)

f) Income (continued)

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

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 executors 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 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 same 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.

g) 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 cost 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 the use of those resources.

1 ACCOUNTING POLICIES (CONTINUED)

h) Volunteers

The value of the services provided by volunteers cannot be reliably estimated and therefore is not incorporated into these financial statements. Further details are provided in the Trustee's Report.

i) 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:

All fixed assets - 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.

j) 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.

k) 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.

l) 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.

m) 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.

n) 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.

o) Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial assets are recognised in the Trust's Statement of Financial Position when the Trust becomes party to the contractual provisions of the instrument.

Financial assets are classified into specified categories. The classification depends on the nature and purpose of the financial assets and is determined at the time of recognition.

1 ACCOUNTING POLICIES (CONTINUED)

o) Financial instruments (continued)

Basic financial assets

Basic financial assets, which include trade and other debtors, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Other financial assets classified as fair value through the statement of financial activities are measured at fair value.

Other financial assets

Trade debtors, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period.

The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

Impairment of financial assets

Financial assets, other than those held at fair value through the statement of financial activities, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the statement of financial activities.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

Classification of financial liabilities

Basic financial liabilities

Basic financial liabilities, including trade and other creditors, bank loans, loans from fellow group are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as 'creditors: amounts falling due within one year' if payment is due within one year or less. If not, they are presented as 'creditors: amounts falling due after more than one year'. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2020

1 ACCOUNTING POLICIES (CONTINUED)

o) Financial instruments (continued)

Other financial liabilities

Other financial liabilities, including debt instruments that do not meet the definition of a basic financial instrument, are measured at fair value, net of transaction costs. They are subsequently measured at amortised cost using the effective interest method.

Other financial liabilities (continued)

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability to the net carrying amount on initial recognition.

Derecognition of financial liabilities

Financial liabilities are derecognised when, and only when, the Charity's obligations are discharged, cancelled, or they expire.

p) 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.

q) Taxation

The company is considered to pass the test 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

	2020	2020	2019	2019
	Group	Charity	Group	Charity
	£	£	£	£
Unrestricted funds:				
Donations	25,066	25,066	26,637	26,637
	<u>25,066</u>	<u>25,066</u>	<u>26,637</u>	<u>26,637</u>
	2020	2020	2019	2019
	Group	Charity	Group	Charity
	£	£	£	£
Restricted funds:				
Donations	8,209	8,209	697	697
	<u>8,209</u>	<u>8,209</u>	<u>697</u>	<u>697</u>

2b GRANTS RECEIVED

Group and charity

Unrestricted funds:

	2020	2019
	£	£
National Heritage Lottery Fund	28,800	-
The Gibson Charitable Trust	2,000	2,000
Esmee Fairbairn Foundation	50,000	130,000
Other grants under £1,000	-	250
Total unrestricted funds	<u>80,800</u>	<u>132,250</u>

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2020

2b GRANTS RECEIVED (continued)

Group and charity

Restricted funds:

	2020	2019
	£	£
National Heritage Lottery Fund	389,319	247,395
City Bridge Trust	11,625	-
BBC Children in Need	41,495	40,210
Fenland District Council	1,091	-
Natural England	-	10,996
Cambridgeshire Community Fund	7,000	-
Life Changes Trust	-	9,988
Scottish Natural Heritage	1,091	35,419
Falkirk Council	1,500	-
Tesco's Bags for Help	-	5,000
Zoological Society of London	-	2,843
John Ellerman	-	24,000
Peterborough City Council	10,092	9,731
The Gannochy Trust	-	8,000
The Robertson Trust	-	11,000
Veolia Environmental Trust	51,239	38,646
Postcode Local Trust	-	19,897
The Hedley Foundation	-	2,000
Waitrose's Bags for Help	2,248	2,274
The Mickel Fund	-	1,000
Somerset County Council	9,990	16,564
St James Place Charitable Foundation	-	5,000
Enovert Community Trust	-	79,250
Biodiversity Challenge Fund via Scottish Natural Heritage	126,686	11,169
Chapman Charitable Trust	-	2,000
The Ironmongers' Company	-	5,996
Heathrow Community Fund	19,859	7,753
Blodwen Llyod Binns Bequest Fund	-	2,000
Bromley Trust	-	10,000
The Hospital Saturday Fund	2,000	3,000
The Hugh Fraser Foundation	-	5,000
Alexander Moncur Trust	-	1,000
South West Environmental Action Trust	-	10,000
Western Riverside Environmental Fund	7,586	-
EB Scotland Limited	15,000	-
Clackmannanshire & Stirling Environmental Trust	6,689	-
Garfield Weston Foundation	-	45,000
Greener City Fund Community Grant Scheme	8,556	49,649
John Spedan Lewis Foundation	-	3,000
The Craignish Trust	1,500	-
Other grants under £1,000/Grant returned - Miller Hendry Foundation	(1,000)	1,914
	<u>713,566</u>	<u>726,694</u>

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2020

3 INCOME FROM CHARITABLE ACTIVITIES	2020	2019
Group and Charity	£	£
Conservation of amphibians and reptiles	28,157	15,000
Education and training	9,254	347
Information and awareness	867	722
Unrestricted funds:	<u>38,278</u>	<u>16,069</u>
Conservation of amphibians and reptiles	17,387	-
Education and training	1,444	1,258
Restricted funds:	<u>18,831</u>	<u>1,258</u>
4 OTHER INCOME	2020	2019
Group and charity	£	£
Corporate sponsorship	1,916	1,484
Other income	12,333	10,152
	<u>14,249</u>	<u>11,636</u>

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

5 INVESTMENT INCOME	2020	2020	2019	2019
	Group	Charity	Group	Charity
	£	£	£	£
Bank interest	454	179	258	79
Profits from trading company	-	15,732	-	37,423
	<u>454</u>	<u>15,911</u>	<u>258</u>	<u>37,502</u>

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

6 EXPENDITURE	Direct	Support	2020
Expenditure on Charitable Activities - Current Year	Costs	Costs	Total
Group and Charity	£	£	£
Conservation of amphibians and reptiles	450,935	131,839	582,774
Education and training	153,401	66,934	220,335
Information and awareness	4,590	4,057	8,647
	<u>608,926</u>	<u>202,830</u>	<u>811,756</u>

Included within expenditure on charitable activities are restricted funds of £800,919 and unrestricted funds of £10,837

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2020

6 EXPENDITURE (Continued)	Direct	Support	2,019
Expenditure on Charitable Activities - Prior Year	Costs	Costs	Total
Group and Charity	£	£	£
Conservation of amphibians and reptiles	376,840	133,236	510,076
Education and training	189,409	67,643	257,052
Information and awareness	4,964	4,100	9,064
	<u>571,213</u>	<u>204,979</u>	<u>776,192</u>

Included within expenditure on charitable activities are restricted funds of £788,357 and unrestricted funds of £(12,165)

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.

8 ANALYSIS OF SUPPORT COSTS

	Conservation	Education & Training	Information & awareness	2020 Total
	£	£	£	£
Rent and rates	10,461	5,311	322	16,094
Insurance	1,895	962	58	2,915
Cleaning and waste	1,211	615	37	1,863
Travel and Subsistence	2,963	1,504	91	4,558
Printing, postage and stationery	1,131	574	35	1,740
Computer and telephone	5,089	2,584	157	7,830
Repairs and renewals	2,588	1,314	80	3,982
Staff costs	84,480	42,890	2,599	129,969
Recruitment and training	861	437	27	1,325
Legal and professional fees	9,961	5,057	307	15,325
Depreciation	298	151	9	458
Bank charges	227	115	7	349
Irrecoverable VAT on support costs	3,446	1,750	106	5,302
Miscellaneous	1,766	897	54	2,717
Governance - trustee expenses	199	101	6	306
Governance - audit costs	5,263	2,672	162	8,097
	<u>131,839</u>	<u>66,934</u>	<u>4,057</u>	<u>202,830</u>

8 ANALYSIS OF SUPPORT COSTS (continued)

	Conservation	Education & Training	Information & awareness	2019 Total
	£	£	£	£
Rent and rates	11,345	5,760	349	17,454
Insurance	1,733	880	53	2,666
Cleaning and waste	1,357	689	44	2,090
Travel and Subsistence	3,712	1,885	114	5,711
Printing, postage and stationery	2,905	1,475	89	4,469
Computer and telephone	4,866	2,470	150	7,486
Repairs and renewals	780	396	24	1,200
Staff costs	91,890	46,652	2,827	141,369
Recruitment and training	650	330	20	1,000
Legal and professional fees	8,427	4,278	259	12,964
Depreciation	397	201	12	610
Bank charges	284	144	9	437
Irrecoverable VAT on support costs	1,847	938	57	2,842
Miscellaneous	2,676	1,359	82	4,117
Governance - trustee expenses	367	186	11	564
Governance - audit costs	-	-	-	-
	<u>133,236</u>	<u>67,643</u>	<u>4,100</u>	<u>204,979</u>

In 2020 and 2019 support costs have been allocated in line with the aims of the project and its activity undertaken.

9 STAFF EMOLUMENTS AND TRUSTEE EXPENSES

	2020	2019
	£	£
Wages and salaries	354,565	400,870
Social security costs	32,436	36,411
Pension costs	7,769	6,945
	<u>394,770</u>	<u>444,226</u>

Pension costs were paid under the new auto-enrolment requirements to the National Employers Savings Trust.

	2020	2019
	No	No
The average number of employees during the year was:		
Commercial trading operations	1	1
Direct Charitable activities	10	11
Support services	6	5
	<u>17</u>	<u>17</u>

No employee received emoluments in excess of £60,000 (2019: none)

9 STAFF EMOLUMENTS AND TRUSTEE EXPENSES(continued)

The charity considers its key management personnel to comprise of 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 (2019: £nil). The total employee benefits of 5 key management personnel (2019: 5 key management personnel) were £189,273 (2019: £202,191). During the year 1 key management personnel left the charity.

Expenses relating to travel and subsistence for attendance at Trustee meetings was reimbursed to 1 Trustee (2019: 2) during the year amounted to £307 (2019: £564).

10 NET INCOMING / (EXPENDITURE)

	2020	2019
	£	£
Net incoming /(expenditure) is stated after charging:		
Depreciation including loss on disposal	458	610
Auditors' remuneration:		
for audit services	9,514	7,972
for accountancy services	750	750
Operating lease rentals	<u>25,986</u>	<u>22,419</u>

11 TANGIBLE FIXED ASSETS

Group and charity

Cost or Valuation

	Office Equipment	Computer Equipment	Total
	£	£	£
As at 1 October 2019	2,172	23,932	26,104
As at 30 September 2020	<u>2,172</u>	<u>23,932</u>	<u>26,104</u>

Depreciation

As at 1 October 2019	2,035	22,238	24,273
Charge for the year	34	424	458
As at 30 September 2020	<u>2,069</u>	<u>22,662</u>	<u>24,731</u>

Net Book Value

As at 30 September 2020	<u>103</u>	<u>1,270</u>	<u>1,373</u>
As at 30 September 2019	<u>137</u>	<u>1,694</u>	<u>1,831</u>

12 INVESTMENTS

Charity

	2020	2019
	£	£
Equity investment in trading subsidiary	100	100
Total charity investment	<u>100</u>	<u>100</u>

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2020

13 TRADING SUBSIDIARY

The Charity owns 100 shares of £1 each in its trading subsidiary, Froglife Ltd (Company No: 02348393) incorporated in the United Kingdom, whose principle place of business is 1 Loxley Werrington Peterborough PE4 5BW and whose main purpose is to carry out the commercial conservation contracts and surveys. These are the only shares allotted, called up and fully paid. The activities and results of this company are summarised as follows:

	2020	2019
	£	£
Turnover	81,041	94,494
Costs of sales	(54,694)	(43,297)
Gross Profit	26,347	51,197
Operating expenses	(10,796)	(13,880)
Profit on ordinary activities before interest	15,551	37,317
Interest receivable	275	179
Interest payable	(94)	(72)
Net trading profit	15,732	37,424

Balance Sheet:

Current assets	113,430	122,949
Liabilities	(96,823)	(106,342)
Net assets	16,607	16,607

Represented by:

Capital	100	100
Reserves	16,507	16,507
	16,607	16,607

14 DEBTORS

	2020	2020	2019	2019
	Group	Charity	Group	Charity
	£	£	£	£
Trade debtors	19,056	19,056	43,587	40,527
Amounts owed by group undertakings	-	86,076	-	102,145
Taxation recoverable	-	-	-	-
Other debtors	3,000	3,000	3,000	3,000
Prepayments and accrued income	100,905	100,905	190,689	190,690
	122,961	209,037	237,276	336,362

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2020

15 CREDITORS: Amounts falling due within one year

	2020	2020	2019	2019
	Group	Charity	Group	Charity
	£	£	£	£
Trade creditors	62,131	57,971	11,685	11,683
Taxation and social security	14,630	12,025	9,639	9,225
Other creditors	-	-	-	-
Accruals and deferred income	38,596	34,614	49,415	45,635
	115,357	104,610	70,739	66,543

17 COMMITMENTS UNDER OPERATING LEASES

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

	2020	2020	2019	2019
	Land and buildings	Other	Land and buildings	Other
Due within one year	17,410	860	16,808	260
Due in 2-5 years	11,250	4,145	26,250	1,105
	28,660	5,005	43,058	1,365

18a FUNDS -current year

	Brought forward 1/10/19	Income	Expenditure	Transfers	Carried forward 30/9/20
	£	£	£	£	£
Group					
<u>Unrestricted Funds</u>					
General funds	271,925	239,888	(76,421)	(106,745)	328,647
<u>Restricted Funds</u>					
Green Pathways Peterborough & Fenland	17,481	50,542	(36,583)	-	31,440
Green Pathways Glasgow	49,500	4,423	(23,859)	-	30,064
Sheffield Wetland Corridor	5,446	38,197	(47,713)	4,070	-
Wildlife surveys & research tunnels	5,837	10,092	(4,229)	-	11,700
Conservation & Learning Co-ordinators	-	-	(45,552)	45,552	-
Tails of Amphibian Discovery - Main	30,727	196,663	(281,336)	53,946	-
Working in Prisons	9,981	-	(13,158)	3,177	-
Somerset Green Pathways for Life	14,934	12,345	(14,923)	-	12,356
Come Forth for Wildlife - Main & incorporating Veterans March Forth for Wildlife	-	336,088	(317,401)	-	18,687
Discovering Reptiles - development	-	30,150	(11,143)	-	19,007
Green Pathways Sussex	-	44,481	(1,201)	-	43,280
Leaping forward for Dementia - London	-	11,625	(3,821)	-	7,804
Leap Frog Schools - habitat projects	-	6,000	-	-	6,000
Total Restricted Funds	133,906	740,606	(800,919)	106,745	180,338
Total Funds	405,831	980,494	(877,340)	-	508,985

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2020

18b FUNDS -prior year	Brought forward 1/4/18	Income	Expenditure	Transfers	Carried forward 30/9/19
Group	£	£	£	£	£
<u>Unrestricted Funds</u>					
General funds	160,661	281,344	(45,085)	(124,995)	271,925
<u>Restricted Funds</u>					
River Nene Dragon Finder	-	64,616	(88,110)	23,494	-
Green Pathways Peterborough 4	23,622	50,260	(56,401)	-	17,481
Green Pathways Glasgow	2,308	82,454	(35,262)	-	49,500
Sheffield Wetland Corridor	-	38,646	(33,200)	-	5,446
Wildlife surveys & research tunnels	30,220	21,477	(64,008)	18,148	5,837
Conservation & Learning Co-ordinators	-	26,843	(74,215)	47,372	-
Boardwalks Nature Reserve	4,000	-	(4,075)	75	-
Green Pathways Kirklees	-	-	(1,251)	1,251	-
Tails of Amphibian Discovery - Main project	8,469	306,029	(283,771)	-	30,727
Come Forth for Wildlife - Develpmt	-	18,080	(33,557)	15,477	-
Renfrewshire Living Water	-	37,553	(39,380)	1,827	-
Working in Prisons	-	10,000	(19)	-	9,981
Somerset Green Pathways for Life	-	16,564	(1,630)	-	14,934
Come Forth for Wildlife - Main project	-	56,127	(73,478)	17,351	-
Total Restricted Funds	68,619	728,649	(788,357)	124,995	133,906
Total Funds	229,280	1,009,992	(833,441)	-	405,831

Allocation of the charity's support costs across the restricted projects on an activity and aims basis results in some projects requiring transfers from unrestricted funds.

Included within Unrestricted General Funds carried forward is £16,507 (2019: £16,507) which relates to Froglife Limited, the Charity's trading subsidiary.

London Tails of Amphibian Discovery (T.O.A.D): This project is now in its third year. The project is delivering extensive habitat improvements mainly for the benefit of toads but also a wide range of other aquatic wildlife. We have substantially extended the habitat work by adding seven new sites which will mean that the project will exceed its targets. The project includes a wide ranging programme of public engagement including some innovative activities such as a Wildlife Tunnel Exhibition. In order to ensure the projects sustainability it includes an extensive volunteer training programme.

Come Forth for Wildlife: This project completed its first year in September 2020. It is delivering an extensive habitat improvement programme in the Forth Valley Region. Due to co-funding criteria we have been completing this element of the project sooner than originally planned. The project includes a wide ranging programme of public engagement including a Pond Visualiser App that enables people to see what their wildlife garden will look like when completed.

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2020

18 FUNDS (continued)

Peterborough Green Pathways: We have been running this project for over twelve years thanks to grants from BBC Children in Need. The project works with young people aged 5 – 18 who are disadvantaged and/or vulnerable on outdoor nature focused activities. Thanks to funding from the Fenland Council it will be expanded to include The Parish of Whittlesey, Marsh and the Parish of Elm.

Glasgow Green Pathways Scheme: This project works with disadvantaged and/or vulnerable young people on outdoor nature focused activities. Many young people in Glasgow have benefited from getting involved in the project.

Sussex Green Pathways Scheme: We have secured a development grant from Lottery Reaching Communities to expand our Green Pathways Scheme to Sussex. The development phase will include identifying referral agencies, sites and groups. It will also include trialling and evaluating sessions with young people.

Glasgow Green Pathways for Life; London Leaping Forward for Dementia & Somerset Green Pathways for Life : All three of these projects are working with people living with dementia. In Glasgow the project is about to be completed, however in Sussex and London the projects got off the ground early-mid 2020. The London project will be running for five years and a large part of the project is to establish the long-term benefits on the mental and physical health of people living with dementia.

Leapfrog Schools & Prisons: Working with schools to build outdoor classrooms and with prisoners to improve prison grounds for wildlife.

Sheffield Living Water: We completed this project towards the end of 2019/beginning of 2020. We exceeded the target for the number of habitats we would improve reaching a total of 54 sites improved for amphibians and reptiles and a range of other wildlife. The project has connected wildlife sites from the West to the East of the city running through the centre of Sheffield.

Toads on Roads: Co-ordinating toad patrols across the UK to help amphibians across busy roads to reach their hibernation sites. We also hosted a Toad Mini Summit in Halifax.

Amphibian Mortality: Working with the Zoological Society of London, British Trust for Ornithology and the Royal Society for the Protection of Birds on collecting data from the public on incidences of amphibian and reptile mortality and disease.

Reserve Management: Extensively improving the habitat on Hampton Nature Reserve and delivering volunteer and open days. Our involvement, due to a lack of funding, with Boardwalks Nature Reserve has been less intensive.

Research : Delivering several applied research projects including wildlife tunnel monitoring and writing up the results for published papers; studying the effect of the lunar phase on amphibian migration and a NERC student in collaboration with the University of Western Scotland.

Social Media / Enquiry Service: Extensive social media presence on several platforms and an email enquiry service for members of the public to obtain advice.

Froglife Ecological Services (FES): Delivering paid-for ecological contracts to a wide range of clients. Offering habitat creation & restoration, species surveying, Phase 1 Habitat Assessments, species and habitat training.

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2020

19a ANALYSIS OF NET ASSETS BETWEEN FUNDS-current year

Group	Unrestricted	Restricted	Total 2020
	£	£	£
Tangible fixed assets	1,373	-	1,373
Current assets	357,644	265,325	622,969
Creditors: amount falling due within one year	(30,370)	(84,987)	(115,357)
Creditors: amount falling due in more than one year	-	-	-
	<u>328,647</u>	<u>180,338</u>	<u>508,985</u>

19b ANALYSIS OF NET ASSETS BETWEEN FUNDS-prior year

Group	Unrestricted	Restricted	Total 2019
	£	£	£
Tangible fixed assets	1,831	-	1,831
Current assets	287,022	187,717	474,739
Creditors: amount falling due within one year	(16,928)	(53,811)	(70,739)
Creditors: amount falling due ion more than one year	-	-	-
	<u>271,925</u>	<u>133,906</u>	<u>405,831</u>

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RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2020	2019	2019
	Group	Charity	Group	Charity
	£	£	£	£
Net income / (expenditure) for the year	103,154	103,154	176,551	176,551
Adjustment for:				
Depreciation charges including loss on disposal	458	458	610	610
Interest from investments	(454)	(15,911)	(258)	(37,502)
Decrease in stocks	130	130	313	313
Decrease / (Increase) in debtors	114,314	127,325	(95,553)	(113,152)
Increase/(Decrease) in creditors	44,618	38,066	26,557	30,140
Net cash provided by/(used in) operating activities	<u>262,220</u>	<u>253,222</u>	<u>108,220</u>	<u>56,959</u>

21 ANALYSIS OF NET DEBT

Group	At 30	Non Cash	At 30
	September 2019	Cash Flow	September 2020
		Flow	
Cash in hand	237,188	262,675	- 499,863

22 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020	2020	2019	2019
	Group	Charity	Group	Charity
	£	£	£	£
Cash at bank and in hand	499,863	386,432	237,188	117,300
Total cash and cash equivalents	<u>499,863</u>	<u>386,432</u>	<u>237,188</u>	<u>117,300</u>

23 RELATED PARTIES

There have been no related party transactions in the reporting period that require disclosure.

The Froglife Trust

*Leaping forward for amphibian
and reptile conservation*

Working together to save the species

