

The Froglife Trust

*Leaping forward for amphibian
and reptile conservation
Working together to save the species*



ANNUAL REPORT AND ACCOUNTS
October 2022 - September 2023



TRANSFORMING LANDSCAPES

TRANSFORMING LIVES

TRANSFORMING RESEARCH

CONTENTS

| | |
|---|----|
| ABOUT FROGLIFE..... | 3 |
| ACHIEVING OUR VISION AND MISSION..... | 5 |
| PUBLIC BENEFIT | 5 |
| HEALTH & SAFETY | 6 |
| ENVIRONMENTAL ACTIONS | 7 |
| STRUCTURE, GOVERNANCE AND MANAGEMENT | 9 |
| REMUNERATION OF KEY MANAGEMENT PERSONNEL | 10 |
| TRANSFORMING LANDSCAPES..... | 12 |
| TRANSFORMING LIVES | 17 |
| TRANSFORMING RESEARCH | 23 |
| TRANSFORMING COMMUNICATIONS | 24 |
| TRANSFORMING FROGLIFE ECOLOGICAL SERVICES (FES) | 26 |
| TRANSFORMING OUR FUTURE..... | 28 |
| RISK MANAGEMENT AND INTERNAL CONTROLS..... | 30 |
| FINANCIAL REVIEW..... | 38 |
| RESERVES POLICY | 38 |
| INVESTMENT POLICY | 38 |
| CORPORATE SPONSORS..... | 38 |
| STATEMENT OF TRUSTEES' RESPONSIBILITIES | 39 |
| ACCOUNTS | 40 |

ABOUT FROGLIFE

The Froglife Trust (known as Froglife) is a national nature conservation charity with a specific focus on reptiles and amphibians and their habitats. Froglife's vision is a world in which reptiles 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 an integral part of our ecosystem, it is essential that we work together to address these declines. Due to a lack of data, we are less certain about the status of the UK's reptile species, but we continue to work to address this most recently through our Discovering Reptiles project and four research projects funded by DEFRA Natural England. We are in the process of investigating potential funding opportunities to deliver the recommendations from the research projects. We do have anecdotal evidence of adder declines where they appear to have been lost entirely from counties that once had flourishing populations.

At Froglife we believe we can reverse these declines by raising awareness, enhancing knowledge, restoring and creating habitats, undertaking species condition monitoring, and surveying and encouraging as many people as possible for all sectors of society to act. To ensure that our work is sustainable we deliver an extensive volunteer programme, training volunteers across the UK in species and habitat management. We also recognise that our donors want to be reassured that the habitat sites that they are funding will remain in optimum condition for the foreseeable future, which of course also fits Froglife's objectives. To ensure this we have a commitment in our Strategy to review all habitat works undertaken by Froglife 1, 3, 5 & 10-years post completion. We visit selected sites and visits are logged onto our database providing us with a valuable dataset for research and future works.

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 enhance the UK's biodiversity.

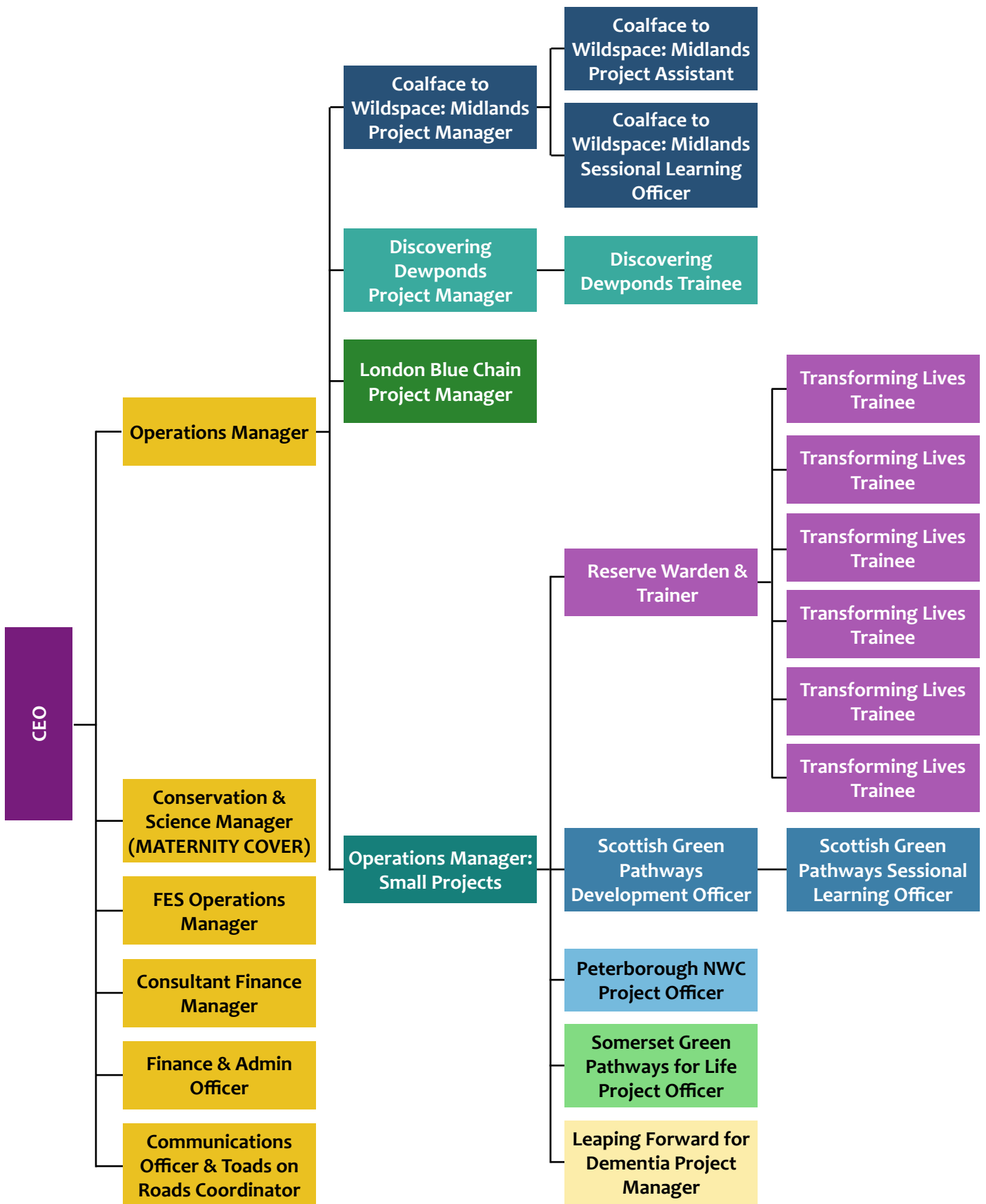
This holistic approach to nature conservation enables us to take individuals on a wildlife journey, whilst also delivering quantifiable results for our reptile and amphibian species.

The strategic direction of Froglife is set by the board of trustees from a range of backgrounds in conservation and industry. The appointment of three new trustees in December 2023 will increase the number of trustees to ten with our new appointments increasing the range of experience and expanding the trustee demographic. In June 2023 Froglife advertised for new trustees requesting specific expertise to fill some skill gaps within the board. We were extremely pleased by the interest shown and the high level of expertise that candidates brought. The Vice-Chair and Chief Executive Officer (CEO) interviewed most of those who applied, and a proposal was put to the board to invite three of the candidates to become trustees, the proposal was unanimously approved. We believe that these three candidates will bring a lot of strengths to the board and will also address any potential successional issues.

During 2022 we developed our seven-year strategy covering January 2023 – December 2030. This is in line with UK individual country targets of 30% recovery by 2030 (30/2030) and the Environment Act's aim to halt biodiversity loss by 30% of land and sea by 2030 in England.

The delivery of the strategy and the day-to-day management of the organisation is delegated to the (CEO) who is supported by the Senior Management Team (SMT). The SMT meet every six-eight weeks and organisational strategy, project delivery and financial management is reviewed at each meeting.





ACHIEVING OUR VISION AND MISSION

We achieve our vision and mission through three work streams:



Our work is underpinned through our organisation values:

- Froglife works inclusively but actively engages with 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

Froglife believes that it can only address the nature crisis by ensuring that those that engage with Froglife represent the full range of communities/demographics of the UK population. We focus particularly on socio-economically deprived communities as they are often excluded from benefiting from helping nature. We also focus on communities that for cultural/heritage reasons feel that they are not ‘welcome’ in the sector. This is demonstrated in the current projects that we are delivering and projects that are in development.

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 Toads on Roads patrollers. This year 394 volunteers helped us contributing a total of 2803 hours.





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.

- Freshwater, such as lakes, ponds and ditches, all habitats that Froglife focuses on, act as carbon sinks, helping to offset some of the negative impacts of global warming and climate change.
- 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.
- Freshwater, vegetation, and soft ground help to alleviate the risk of flooding.
- Natural green spaces benefit the health and well-being of people.

HEALTH & SAFETY

The Board of Trustees have assessed the major risks to which the charity is exposed, particularly those relating to the operations, reputation, business, and finances of the Froglife Trust and Froglife Ecological Services (FES). The CEO assesses and updates 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.

A traffic lights system is used to grade the level of the risk. This is reviewed quarterly to reflect the seasonality of the work that is taking place which affects the level of risk.

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 the trustees is responsible for monitoring health and safety and is made aware of all reported 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 with young people and/or vulnerable adults are cleared through the Disclosure & Barring Service in England and Disclosure Scotland in Scotland. All staff and trustees are obliged to attend Safeguarding courses every three years.

ENVIRONMENTAL ACTIONS

We continue to work to reduce our environmental impact across all our projects. As a national organisation, one of our main impacts is travel, and the use of heavy equipment for habitat works. We have found ways to use more environmentally friendly forms of transport, and through use of virtual channels have reduced the need to travel to meetings. Most of our staff work remotely predominantly from home, this reduces travel to and from offices. We are in the process of evaluating the environmental impact of using heavy machinery for habitat works to access the trade-off between the benefits of habitat restoration and creation for carbon capture as well as enhancing biodiversity, and the potential negative environmental impacts. We will assess how to address this once we have the conclusions from the evaluation.

We encourage all staff to upcycle, recycle and re-use materials wherever possible, to avoid using plastic in any project materials, to use sustainably sourced wood and other materials.

We worked with a paid intern funded via Bath University to calculate our carbon footprint, including scope 1, 2 and 3. Our carbon footprint is low compared to other organisations, and it confirms that our main impacts are through embedded energy in the materials we use. We are analysing the data to prioritise the actions we need to take for the future.

Since moving into the new office in Peterborough, which is a shared Business Hub, we have found it difficult to obtain energy usage from the building managers. We continue to try to address this through using other means.

Froglife is committed as an organisation to reach net zero by 2030. We will be joining Fit for the Future, a networking group, supporting organisations to reach net zero.

Diversity, Equality and Inclusion

Froglife is committed to social justice, and to tackling injustice and inequality. Since 2007 Froglife has been delivering projects designed entirely to empower new audiences and those often excluded from nature conservation initiatives to take action to help conserve the UK's natural environment, particularly focusing on reptiles, amphibians, and freshwater habitats. We have delivered projects working with young offenders,

disadvantaged and/or vulnerable children and young people, young people leaving care, young carers, LGBTQ families, ethnic minority groups, people with mental and/or physical disabilities, men as part of a MENTal wellbeing programme and others. However, we recognise that we still have a long way to go to be a truly Diverse, Equitable, and Inclusive organisation. To address this, we have undertaken several initiatives and continue to build on these:

- We held a staff meeting to discuss DEI within the context of our staff, and to consult on the development of a staff DEI form, which was positively received.
- Most staff completed the DEI form, which revealed a higher level of diversity and lived experiences amongst staff than initially thought.
- Trustees completed the DEI form.
- We introduced the DEI form as part of our recruitment process. We also amended the wording in our job advertisements to encourage wider diversity.
- As discussed in an earlier section we have widened our board of trustees.
- We have widened the range of places where we advertise our roles.
- We reviewed our DEI data collection and made it more consistent across all audiences.
- Most staff took part in general DEI training.
- We have worked with CEMVO on refining our DEI form to encourage more uptake and to improve analysis.
- CEMVO delivered Racial Justice training to staff.
- Through our membership of Wildlife and Countryside LINK we are benefiting from the EDI working groups road map, which we are adapting to suit our needs.
- Our Operations Manager sits on Scottish Environment LINK EDI working group.
- We altered our wording from Christmas shut-down to End of Year shut-down, to move away from any religious bias.

“Froglife is a fantastic, ambitious organisation that is made even more special by everyone working in the organisation across all roles. Thank you for all the support, fun and quizzes over the last 3 years.”

Staff wellbeing

Froglife has had a long-term commitment to mental health and staff wellbeing, and has strong support systems in place through, for example, our appraisal and supervision system, and our peer mentor programme. This year we have maintained and extended the support provided and we have formalised our provision with a new Wellbeing Strategy.

“Thank you so much for looking into this for me. I am honestly touched and extremely grateful for your time to take it to the SMT meeting. If anything, it shows what a wonderful and encouraging charity Froglife is to work for, which is something I have never encountered in a work setting. It’s massively confidence boosting to know that we are encouraged to show our own initiative, which in my old job would have been extremely rare.”



STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Charity Registration Number: 1093372 (England & Wales); SC014854 (Scotland).

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

Auditors: Saffery LLP, Westpoint, Peterborough Business Park, Lynch Wood, Peterborough, PE2 6FZ.

The trust is a company limited by guarantee and is constituted by its trust deed. The trust lodged a Resolution with Companies House and the Charity Commission in October 2023 to modernise the wording within the trust deeds. This has been accepted by Companies House and the Charity Commission.

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. Both contribute an enormous amount of time and energy to the work of the trust.

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

Ms Inez Smith (Chair)

Professor Roger Downie (Vice Chair) (acted as Chair from January – July 2023 during a period of leave by Ms Inez Smith)

Mr Frank Clark

Dr Philip Wheeler

Dr Silviu Petrovan

Mr Gordon MacLennan

Mr Xavier Mahele

After the resignation of Mr Richard Donoyou the Board of Trustees evaluated skills and demographic gaps and undertook a recruitment process to address these gaps. As an outcome of the recruitment process the

trustees have recruited three new trustees who will be formally elected at the Annual General Meeting in December 2023. One attended the September 2023 trustee meeting as a guest. The new trustees will have a formal induction to the organisation during January/February 2024, the induction will include arranging visits to the three sites that Froglife manages in Peterborough and where feasible project visits. All new trustees will complete Child Protection and Vulnerable Adult training through a suitable provider. Trustees will be provided with other training as and when training is required.

None of the trustees have any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £10 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 (The Froglife Trust) consists of:

Chief Executive Officer – Kathy Wormald

Operations Manager (Large Projects) – Sheila Gundry

Conservation, Evaluation and Research Manager – Jenny Tse-Leon (currently on maternity leave)

Conservation & Science Manager – Dr Andrew Smart (maternity cover)

Senior Management Team (Froglife Ecological Services) consists of:

Chief Executive Officer – Kathy Wormald

Operations Manager – James McAdie

REMUNERATION OF KEY MANAGEMENT PERSONNEL

At the Board of Trustees meeting in December 2022, in recognition of inflation costs, the trustees approved a 10% pay-rise for all staff members. This was earlier than the usual pay review which would have taken place in April 2023, the board felt it was important to review salaries earlier than usual to avoid staff being put into financial hardship.

Other pay reviews are conducted on a staff-by-staff basis and are increased if roles have changed, and they have moved into the next grade. The CEO's salary is set and reviewed by the board of trustees on guidance from the chair. The last review was in July 2012 to ensure that the salary was comparable with other CEO positions within the sector and with similar levels of responsibility. The board is of the view that the salary remains comparable, and no further review is required.

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

In 2023 the trustees took the decision to become a member of Wildlife and Countryside LINK, they felt that with the plethora of new government legislation at a UK wide level, it was important that Froglife

was represented in discussions and inputted into central government consultations over proposed new legislations that could potentially impact on the operations of the charity.

Froglife is represented by the Conservation and Science Manager on:

- Blueprint for water
- Wildlife crime group
- Nature and well-being strategy group
- Nature policy working group
- Land use planning group

Since May 2023 Froglife has reviewed 44 consultations, letters or policy statements from Wildlife and Countryside Link (WCL) or its members and have signed up to 13 documents as a participating member. Froglife was able to have a line inserted in the Nature 2030 Campaign Document relating to pond loss and has been promoting both the Nature 2030 document and the 30x30 Progress Report.

Froglife has remained an active member of Scottish



Environment LINK, and the CEO continues as a trustee of the network. We sit on various working groups contributing comments on various Scottish government consultations, particularly on the Scottish Biodiversity Strategy and delivery plans and the new Scottish Environment Bill. We have continued to recruit MSPs as Nature Champions, this year we have been joined by Fulton MacGregor MSP, championing the great crested newt, Daniel Johnson MSP championing the slow worm and Murdo Fraser MSP championing the palmate newt.

Froglife co-operates and works in partnership with a wide range of organisations and charities including those working within the nature conservation sectors and from wider charitable sectors. Froglife works closely with landowners and land managers, local and central councils, schools, colleges, universities, and corporate partners.

We have remained Evidence Champions for Conservation Evidence and sit on the Conservation Evidence working group. We are a member of Cambridge Conservation Forum representing conservation organisations worldwide.

We have remained a crucial partner in the Garden Wildlife Health Forum and have contributed actively through promoting the project, reporting amphibian disease/mortality reports through our INFO service and

social media and have attended regular partnership meetings.

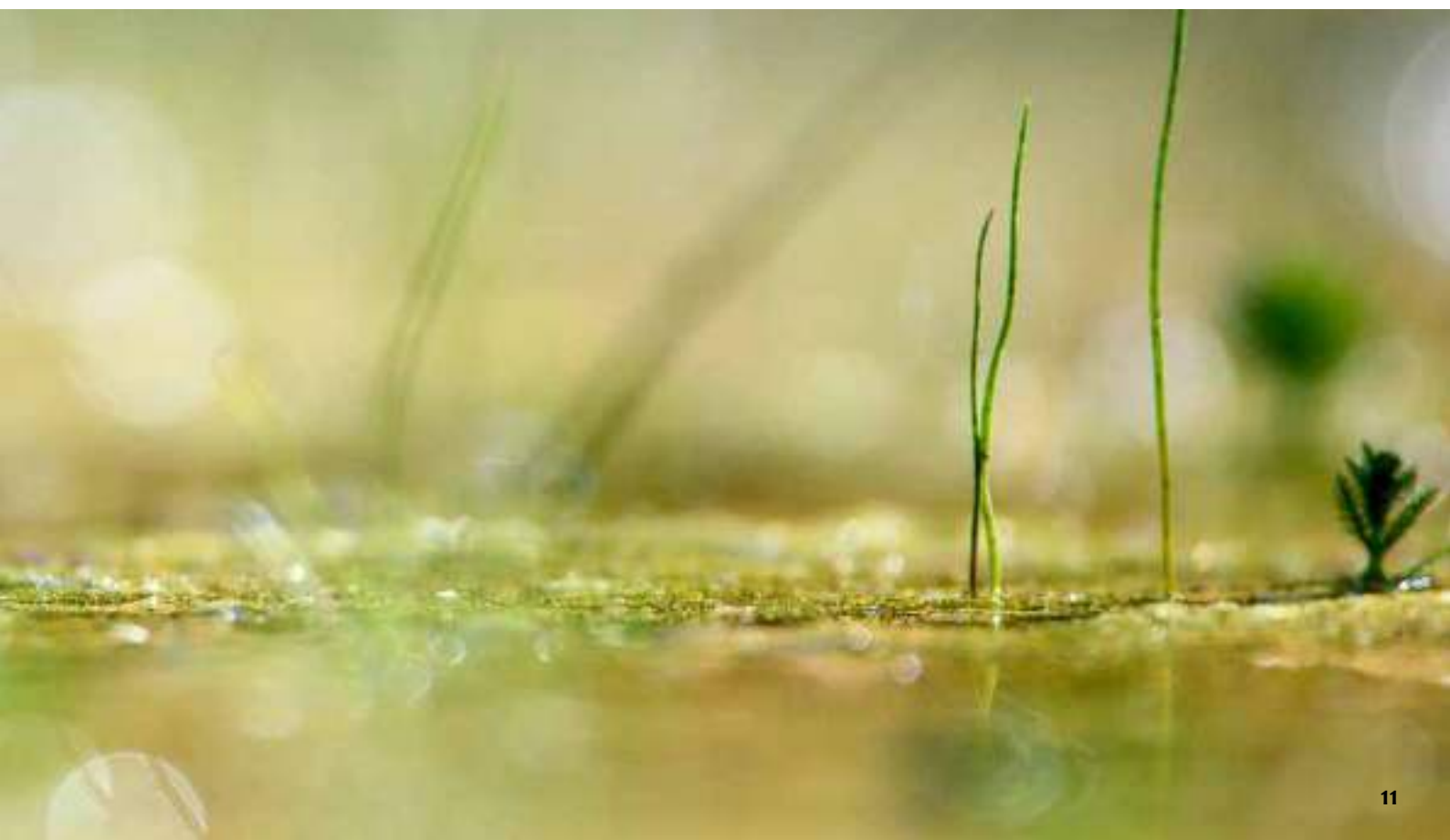
Our partnership with Girl Guiding UK resulted in an activity sheet for the girl guides to take part in.

As part of our partnership with the South Downs National Park Trust we sat on the grants panel to award grants to South Downs National Parks reserve staff for the creation and restoration of freshwater habitats. We have been asked to continue as a member of the grants panel for future grant awards.

We sit on various fundraising, business support, woman leadership, corporate and other groups all of which help to inform our operations and raise the profile of the charity. Our Operations Manager is a Trustee of the National Association of Environmental Education.

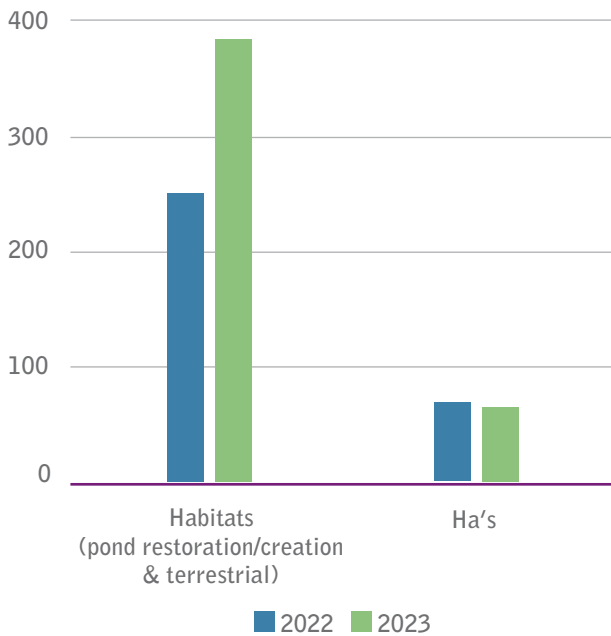
TABLE 1: Global Statistics 2020/21; 2021/22 & 2022/23

| Category | 2020/21 | 2021/22 | 2022/23 |
|------------|---------|---------|---------|
| Habitats | 255 | 222 | 381 |
| Hectares | 962 | 69 | 66 |
| Volunteers | 569 | 589 | 394 |
| Hours | 3984 | 2554 | 2803 |
| Sessions | 954 | 1000 | 901 |
| People | 33045 | 78487 | 65217 |



TRANSFORMING LANDSCAPES

Comparing 2021/22 to 2022/23



How we did delivering our key indicators

We have continued with our successful habitat creation and restoration programme, and this year we have created and restored 381 freshwater and terrestrial habitats, covering 66 hectares.

This year we improved 13% of habitat at Hampton Nature Reserve for great crested newts, grass snakes, adders, and bearded stonewort. This work has been undertaken by our Reserve Warden, a team of trainees and a dedicated volunteer group.

We have continued with the management of Boardwalks and Eye Green Nature Reserves. This year we have undertaken a wide range of habitat improvements at both reserves. We are pleased to report that at Eye Green Nature Reserve we restored two ponds, created two ponds' and enhanced a ditch with scallops. We created reptile basking banks, hibernacula and planted up the ponds with native

aquatic plants resulting in Great Crested Newt (GCN) and Smooth Newt breeding and egg laying in the ponds' first season. This is the first report of GCN at Eye Green Nature Reserve. 266 volunteers helped us with the preparation works and with planting of ponds after the works. This year through our Transforming Lives: Trainees project we restored the Dragonfly Pond at Boardwalks Nature Reserve, and we are pleased to report that the toad population has returned to the pond. The project has also enhanced various other areas of the reserve, particularly for reptiles.



Pond Restoration at Eye Green Nature Reserve



Pond Restoration at Hampton Nature Reserve



Pond Restoration at Boardwalks Nature Reserve



Eye Green Nature Reserve



The toad migration season took place in early spring again this year. Thanks to toad managers and their patrollers 112,418 toads were rescued from road mortality and safely helped to their breeding ponds. We continue to register new patrols this year we have had a record number of new patrols registered, now standing at 443, this represents a 11% increase in toad patrols.

This year the BBC Magazine featured an article on Toads on Roads:

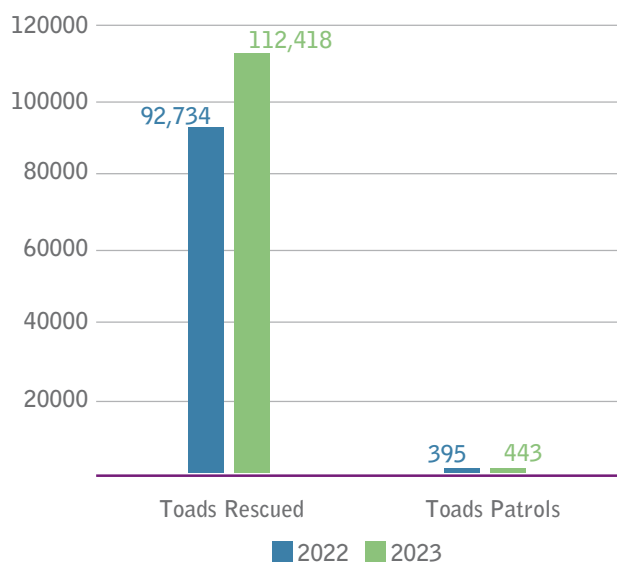
“Conservation charity Froglife collects the data from 200 patrols currently operating in communities from the Isle of Anglesey to Ipswich.”

Sheila Gundry, Operations Manager at Froglife, comments *“You get a real sense from talking to the people that have set up patrols, or regularly volunteer, that their major motivation for taking part is driven by a deep sense of wanting to make a difference.”*

“Every migration season they are totally committed to going out on patrol, even when it looks like it will be a quiet night, to ensure that as many amphibians as possible make it safely across the road.”

Crucially this combination of community driven conservation in action and long running citizen science, has provided conservationists with a much clearer picture of the population trends that we are seeing for amphibians and how they are faring across the UK.”

Toad Patrol Data and Number of Toad Patrols registered with Froglife



Our Discovering Dewponds project hosted its second TOAD Summit in Sussex. This was an in-person event, with a great turnout and a very interactive summit with lots of ideas, suggestions, and outcomes.



Discovering Dewponds Toad Summit

This year we completed the project to develop a new on-line reporting portal for toad patrollers, the new portal, through streamlining data submissions, greatly reduces the amount of staff time that the charity invests in receiving and logging the toad data. This will provide us with more time to analyse our toad patrol data and ensure that it is submitted to NBN to inform the work of others. An update to the ‘Toads on Roads’ paper was presented by Silviu Petrovan at the 22nd European Herpetological Society Congress in September and we are starting to investigate our data to look at the turnover of Toad Patrols over time and why some patrols become ‘dormant’.

We have received funding from the RS MacDonald Foundation across two years, part of the funding is towards supporting Toads on Roads in Scotland.

This year we awarded Newt Year Honours again, with many people over the moon at receiving an honour:

“I was extremely flattered to receive this award, so thank you. I have printed it out and stuck it proudly above all the kids awards from school.” Chris Knowles, volunteer, and consultant.

Some volunteers really do go the extra mile, as witnessed by this correspondence between Froglife's CEO and a volunteer in Wales.



Come Forth for Wildlife entered its final year, with the project concluding huge successes for habitat creation and restoration. In total the project worked on 31 habitat sites, and created, and restored 92 freshwater bodies, and improved 138 terrestrial habitats. In total 29,008 people got directly involved in creating Neighbourhood Wildlife Corridor. They created and restored 15 freshwater bodies, planted 4 wildflower meadows, built, and installed numerous wildlife homes, including hedgehog boxes, hibernacula, bird and bat boxes and basking banks.



87 Ponds Created
22 Ponds Restored
137 Terrestrial Habitats Created

Fife Living Water project created a wetland in Cowdenbeath with 94 created and restored ponds and 18 new terrestrial habitats at Cowdenbeath wetland, connecting with 35 newly created ponds and 11 terrestrial habitats at Swan Pond.



Fife Living Water Cowdenbeath Wetland before



Fife Living Water Cowdenbeath Wetland after



Fife Living Water Swan Pond



Fife Living Water Swan Pond

Discovering Dewponds project has completed its second year and has undertaken all the habitat works. The project has exceeded its original target of restoring nine dewponds in the South Downs National Park and has undertaken restoration works on thirteen dewponds. As part of the DEFRA Species Recovery grant managed by Natural England, we recorded the restoration works of three of the ponds through drone footage, to help inform future restoration works. To date the project has undertaken 13 interventions as part of the Neighbourhood Wildlife Corridors.

Transforming Lives: Trainees our first cohort of trainees completed their training earlier this year, we are delighted to report that all of them secured paid employment within the nature conservation sector. We recruited the next group of trainees in May 2023. We are very pleased with the huge amount of habitat improvements that the first group of trainees undertook on the three reserves managed by Froglife in Peterborough. Additionally, they did great crested newt training and other courses of their preference. They helped with great crested newt, reptile, bird, bat, and butterfly surveys and assisted with the delivery of community and volunteer days. This next group will build on this excellent work.

“Thanks again for letting us visit you, Claire, and the trainees on Monday, it was a really positive experience and helped get a better understanding of the project and the backgrounds of the trainees.” Donor

London Blue Chain completed its development phase in August 2023 and submitted the application for the delivery phase to National Lottery Heritage Fund. The project will be creating a London Blue Chain along the historic London Green Chain walking route. The Blue Chain will both connect a corridor of freshwater habitats and local communities to their nature heritage. The project will create 100 blue chain ponds, including 85 community ponds, created by local people. We will create Neighbourhood Wildlife Corridors with a total of 60 other interventions.



Discovering Dewponds

Coalface to Wildspace Midlands started in September 2022 and although mainly a public engagement project, thanks to a grant secured through WMCA Community Green Grants we have undertaken habitat creation and improvement works on highly overgrown ponds in Reedswood Park, the only green space in the west of Walsall. This funding is cofunding the Neighbourhood Wildlife Corridors that form part of the main Coalface to Wildspace Midlands project funded by National Lottery Heritage Fund. The project is in the process of creating 8 Neighbourhood Wildlife Corridors, with a total of 40 wildlife interventions. To date communities in highly deprived neighbourhoods have created 2 ponds and 15 smaller habitat interventions.



The Green Pathways Scheme (London, Somerset, Peterborough & Fenlands, Scotland) has also contributed to our Transforming Landscapes programme. This year these projects, with their project participants, have created and restored 18 habitats. These include freshwater and terrestrial improvements. This work has been undertaken on local allotments, green spaces, parks, schools, housing association green spaces and community gardens.



Our volunteer training programme and working with other organisations such as The Conservation Volunteers (TCV) in Scotland is central to ensuring that

our work is sustainable. This is further supported by Froglife’s commitment to re-visit all sites that we have worked on 1,3,5 & 10 years post works.

“I visited Sheffield earlier this week to see several ponds that we created in 2018/19. They are looking great despite the lack of rain.”

“Brilliant morning, good fun and well delivered” Victoria C., Volunteer

“The training has been very varied, interesting and informative which has increased my knowledge in a field I only had basic knowledge.” Mags W., Volunteer

“Thanks for helping to improve Kinneil. Hope the ponds will flourish and continue to be maintained in the future.” Ian S., Volunteer

“Lovely friendly leader, very helpful & inclusive of all volunteers” Anna W., Volunteer

The key donor for our Transforming Landscapes work is the National Lottery Heritage Fund and we are enormously grateful to lottery players for supporting this valuable work. We are also grateful to the many other donors that support this work, a total of 24 donors have contributed funds to ensure that we can deliver for biodiversity and for reptile and amphibian conservation. It goes without saying that without this support we would not be reporting on yet another very impactful year.



TRANSFORMING LIVES

Sessions, Workshops, Events & Participants



How we did delivering our Key Indicators

We are reliant on the volunteers and placements that help support our work, these include those that help on sites, in the back office, help at events, write blogs and articles, analyse our data, and support our work in a hybrid of other ways. We are also reliant on the Toads on Road patrols that go out each spring evening to help save thousands of toads. A huge thank you to every volunteer. Volunteering provides us with much needed additional support which enables us to deliver more on lower budgets. This is a huge financial gain for Froglife.

“The placement exceeded my expectations and I’m so grateful to have had this experience. I enjoyed seeing all the community gardens that I visited and meeting so many inspiring and lovely people. I also learned a lot about amphibians and my love and appreciation

for them has grown immensely. It was great to see so many conservation projects, how they all worked and how they differed from one another as well as how much the local community want to get involved in projects and how much benefit and impact, they can have to not only the wildlife but also the community. One of my highlights of the placement was seeing lots of tiny froglets hopping around in the Rookery community garden as I had never seen froglets before!”

This year we have worked directly with 65,217 people, this compares to 45,727 last year, circa a 42% of more people benefiting from our work and improving their knowledge of our species, the habitats they depend on and their personal mental and physical well-being.

Green Pathways Scheme (working with vulnerable and/or disadvantaged young people and people living with dementia, currently these projects are operating in London – Leaping Forward for Dementia; Somerset Green Pathways for Life, Peterborough, and Fenlands – Green Pathways Scheme and various regions of Scotland – Green Pathways Scheme) this year the scheme has directly engaged with 6,214 vulnerable and/or disadvantaged people. These projects have accumulatively delivered 935 sessions.

In Peterborough, we have been paid to deliver sessions with students from Peterborough City College and young people attending sessions at Nene Park Trust.



Peterborough City College contract



"It has been brilliant sharing our resources to hopefully inspire both our Neets and Young Ranger, you have played a massive part in that Journey.

Your knowledge, enthusiasm, and passion is clear for all to see.

Your trainees that I have spoken to hold you in the highest regard."

"I'm just writing a massive thank you to you and all your team for having our students over on Wednesday. We all learned a lot and had a lot of fun going through your programme of activities."



Trainee Progression 2023 - to date 20 trainees

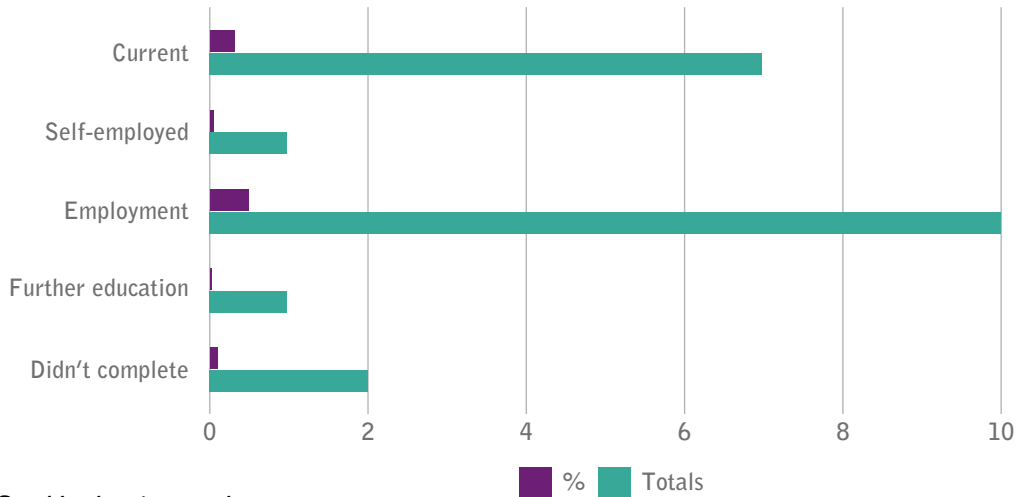
Froglife Trainees we have continued with our strategy to employ paid for trainee placements in most of our projects. This year we have had the pleasure of working with 14 highly motivated and dedicated trainees, not only have the trainees benefitted enormously through developing both habitat and public engagement skills, but Froglife has also benefited by having such a lovely cohort of trainees, most of which have gone on to further employment in the sector.

"I wanted to take a moment to express my heartfelt gratitude to each one of you, you have made my time here truly enriching and rewarding. Working alongside such a talented and passionate team has been an absolute pleasure, and I feel incredibly lucky to have been part of this remarkable group."

Come Forth for Wildlife The project engaged with over 206,000 people; this is approximately 67.38% of the population of the Forth Valley region. Activities included the creation and tour of a Mapestry, the artwork has been visited by over 155,000 people; Wildlife Gardening Workshops; Pond Doctor and Pop-Up Pond Doctor Marquees providing advice to a total of 7,036 people; Virtual Reality Experience viewed by 8,822 people, training courses and volunteer training with a total of 2,530 people professionally trained in amphibians, reptiles, and their habitat requirements. Eight Neighbourhood Wildlife Corridors were created, all 8 areas selected are in the bottom 5%, 10% and 20% defined by the Scottish Index of Multiple Deprivation.

"Lovely tapestries, a lot of hard work. Have brightened up the church:" – Ann A.

| Table 2: COME FORTH FOR WILDIFE | Numbers Engaged | Total Held |
|-------------------------------------|-----------------|------------|
| Wildlife Gardening Workshop | 825 | 60 |
| Pop-up Wildlife Gardening Workshops | 1,635 | 12 |
| Mapestry | 813 | 25 |
| Mapestry Tour | 154,984 | 13 |
| Pond Doctor | 5,401 | 44 |
| Virtual Reality Exhibitions | 8,822 | 23 |
| Training Courses | 294 | 22 |
| Volunteer Sessions | 2,246 | 160 |
| Neighbourhood Wildlife Corridors | 29,009 | - |
| TOTAL | 204,029 | 361 |



Mapestry Session

"Tollbooth- lovely pieces of work and so cheery. Great to see community so engaged with nature" – Christabel W.

"Had a lovely time finding toads and robins on the tapestry. Kept the kids entertained for ages!" – Kara M.





"I loved doing the VR, such a cool way to be a toad!" – Virtual Reality Exhibition Attendee, February 2023

Fife Living Water delivered 100 volunteer training sessions, training a total of 1,030 people, held 6 community engagement events; 10 school and group sessions reaching 180 school children; 4 business team building day with 29 workers attending and hosted 4 events attended by 1,174 people.



Come Forth for Wildlife Wildlife Gardening Workshops

Discovering Dewponds delivered 9 amphibian and reptile identification and habitat management talks; delivered 18 natural art sessions, creating sculptures for a natural art trail; delivered 13 reminiscence sessions, creating artistic, informative, and interesting displays of wildlife memories; delivered 32 Wildlife Gardening Workshops already having exceeded the target of 30 workshops and has hosted 2 Toad Summits in Sussex. The project has reached 46% of its total targets and is well on track to exceed some of the targets.

Trainees all the trainees recruited into these positions are people with an interest in wildlife conservation but have not had the opportunity to further their interest through study or employment. This project provides people with an opportunity to gain valuable practical habitat expertise which is transferable to other organisations within the nature conservation sector.

London Blue Chain incorporates a large public engagement programme. The chain will travel



Discovering Dewponds



Transforming Lives Event

through Bexley, Greenwich, Lewisham, Bromley, Southwark, and Lambeth. These six boroughs have the highest ethnic diversity in London and are areas that experience some of the highest levels of deprivation in the country. The London Blue Chain will 'link' these communities and their local natural heritage, providing people in most need to benefit from training and learning, conservation volunteering, creative expression, and the physical and mental wellbeing impacts of nature connectedness. In total a minimum of 34,135 people will directly engage with the project, through a wide range of activities designed to appeal to all audiences.

"The Service Users were very engaged in this theoretical session as Kelvin was good at passing on the information at a level that they could understand and used models and photos to illustrate things. He

was also very good and getting Service Users to participate, to answer and ask questions, and he had made the important effort to remember everybody's names. He also encouraged Service Users to decide throughout the session as to what we would do next."

Coalface to Wildspace

Midlands funded by National Lottery Heritage Fund. The project is largely a community engagement project focusing on working with local communities on creating Neighbourhood Wildlife Corridors and an extensive community engagement programme. To date the project has developed a 3D Digital Film showing the geology of the region over millennium and the evolution of amphibians and reptiles over 400 million years, screenings are currently taking place in a wide range of venues and at schools. Working with local community groups we are creating 'Speaking Wildlife Statues' with QR codes explaining their purpose and benefits to wildlife, these will be located in the Neighbourhood Wildlife Corridors. Other activities include Wildlife Gardening Workshops using Lego to engage with wider audiences, school amphibian hops to visit local ponds, community workshops to create Lego models reflecting the geology and the evolution of amphibians as highlighted in the 3D film, on completion these models will tour venues in Walsall. To date the project has commissioned an artist who



will be supporting workshops in the Neighbourhood Wildlife Corridors run with community groups and members of the public to design and make the sculptures, the groups will also inform the locations for the sculptures. We have also commissioned a Lego professional to help support the Lego workshops.

"I am writing to you because I am donating £52.50 to your vision and mission, which I feel strongly about. I would appreciate if you could keep me up to date with what you are doing, as I do not have access to the internet. I would like you to let me know when you receive the money. Keep up the important work and one day when I get the chance, I will join the vision and mission for the conservation of amphibians and reptiles."- Letter from a prisoner - Froglife sent some of our newsletters to the prison)



TRANSFORMING RESEARCH

Froglife's under the road tunnel mitigation research for Gartcosh Nature Reserve has continued to generate substantial data over the 2022/23 period. This, collectively, with other tunnel research undertaken by Froglife in previous years, now provides us with a significant dataset of amphibian usage of tunnels. Analysis of the accumulative data will help us to better understand the usage of wildlife tunnels, not only by amphibians, but by a wide range of other wildlife.

The NERC CASE PhD student is completing the final stages of the research to understand the impact of salinity on amphibian populations. The results will be published later this year.

The research undertaken by the University of Essex on Froglife's project in Somerset, working with people living with dementia, has published a paper on the findings.

The research undertaken by the Open University on Froglife's project in Somerset, working with people living with dementia, has led to the submission of a paper on the findings (currently back from referees). Our work on reptile basking sites has led to a paper with the University of Reading now ready for submission, and the Centre for Ecology & Hydrology (CEH) has worked with us to access our Toads on Roads data for a paper ready for submission.

Our grants awarded through DEFRA's Species Recovery Programme managed by Natural England completed research on reptile habitat suitability in the South Downs National Park; different approaches

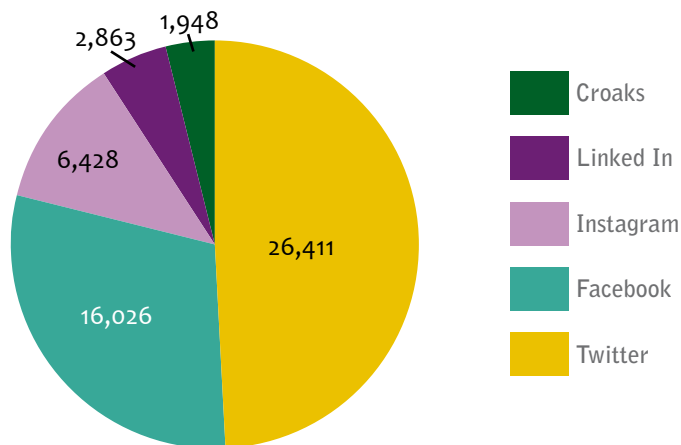
to clay puddling of dewponds in the South Downs National Park; analysing the data from our long-term reptile surveying on Hampton Nature Reserve and our star project, Hissing Heathlands, using Artificial Intelligence to map pre-war heathlands compared with the current provision, which showed a decline between AI mapped heathland provision in Surrey and Hampshire but more importantly, identified the location of past heathland habitat that could be managed back to heathland. On the positive side we did also map some new heathlands that have been created in recent years. The results from this work were presented at the 22nd Congress of the European Society for Herpetology and are being prepared for publication. We are now looking at expanding this research to other heathland regions in England to provide a clear picture of heathland declines and generate an AI system that will rank habitat patches based on their value as recovery sites, 'corridors' and 'stepping stones'.

Following our research on toads living in trees we have received several reports from members of the public reporting such incidences, we are collating these for further research; to date we have 18 records.



TRANSFORMING COMMUNICATIONS

Sessions, Workshops, Events & Participants



We have ensured that our website is regularly reviewed and kept fresh with new content. Our social media following continues to climb, particularly through Froglife’s use of new platforms.

The email enquiry service has seen a fall back in enquirers; however, this is attributed to more social media enquiries.

We have had some very good media coverage in the national and local press and through our social media channels.

Media Output for Come Forth for Wildlife

| Date | Media Type/Source | Content |
|----------------|-----------------------------------|---|
| November 2019 | Menstrie Matters magazine | Habitat Works at Menstrie Community Woodlands |
| February 2020 | Press release | Wildlife Pond Visualiser |
| February 2020 | Alloa Advertiser article | Mapestry session |
| April 2020 | BBC Radio Scotland | Wildlife Pond Visualiser |
| April 2020 | BBC Radio Cambridgeshire | Wildlife Pond Visualiser |
| April 2020 | Central FM | Wildlife Pond Visualiser |
| August 2020 | Tenant Talk newsletter | Neighbourhood Wildlife Corridors |
| September 2021 | Falkirk Herald | Volunteer Session |
| December 2021 | Falkirk Herald press release | Virtual Reality Exhibition |
| February 2022 | Press release | Habitat Works at Gartmorn Dam Country Park |
| August 2022 | Falkirk Herald | Virtual Reality Exhibition |
| September 2022 | Falkirk Herald | Volunteer Session |
| February 2023 | Think Wildlife Foundation podcast | Come Forth for Wildlife |
| March 2023 | Falkirk Herald | Pop-up Wildlife Gardening Workshop |
| May 2023 | YouTube short film | Come Forth for Wildlife |

Top Tweet earned 11K impressions

We champion women in the conservation sector. Our senior management team, chair of trustees & 2 of our patrons are all inspiring, hard-working, & intelligent women making the sector that little bit more inclusive. @BirdgirlUK @Kate_Bradbury @WomenScienceDay #WomenInScience pic.twitter.com/gcuMWF9psF



Top Tweet earned 46.4K impressions

Fears for England’s frog and toad populations after drought.

Conservationists blame changing weather patterns as low numbers of amphibians are found across the country.

Read more here: ow.ly/FI0250NKCoX pic.twitter.com/Txg7V2Uswd



Retweets: 127, Likes: 54

[View Tweet activity](#)

[View all Tweet activity](#)

“Thank you so much for your comprehensive answers to my questions. I am so proud to have toads in my pond.”

“The maintenance team on site have rescued the toads and relocated them to long grass near the ponds. More appeared the following day and they have also been rescued. The grounds manager thinks they may have overwintered in the pipes before they were connected. He is going to keep an eye on the issue.”

We have received a lot of positive comments about our monthly e-newsletter and bi-annual newsletter, we are very pleased that our supporters value this communication, and we continue to cover what is of interest to them.

“Excellent eNewsletter, congratulations to all involved. I am putting the Fife results into a talk I am giving.”

Finally, we would like to acknowledge the valuable work of all our trustees, volunteers, and staff. We particularly want to thank the back-office staff, they are predominantly out of sight, but without their ongoing work dealing with administration, financial matters, human resources, and communications we would certainly not have had the enormous achievement we have enjoyed this year. The CEO would also like to extend a huge thanks to the Senior Management Team who through their ongoing management of projects and their constant fundraising have ensured that we continue with our efforts to conserve our native reptiles, amphibians, and their habitats.



TRANSFORMING FROGLIFE ECOLOGICAL SERVICES (FES)



FES
Froglife Ecological Services

FES, through delivering paid-for ecological contracts and Great Crested Newt Obtaining a License, reptile and habitat management courses, provides invaluable unrestricted funding for the charity. All profits made by FES are gift-aided to the charity.

“Thanks so much for leading the day yesterday, despite the weather students really enjoyed their day and I am hopeful it might turn into an annual event.”

FES has continued to grow its training programme and this year saw the delivery of more training courses, in more regions, training more ecologists. The feedback from these courses is very encouraging.

FES has also seen an increase in the number of private contracts that have been secured, with total income of £166,841 exceeding the previous year of £99,397. FES has also honed its skills by taking on large, ambitious, and new areas of work, for example, this year FES restored a historic toad pond in Ramsey. This was no ordinary village pond; it is a central feature along the main access road into Ramsey, it is a very large pond and is overlooked by many residents. As well as restoring the pond to provide suitable habitat for local toads and other wildlife, the Froglife team also re-instated the original fountain, bringing back the history of the site.

“Just wanted to thank you for all your hard work. The pond looks fantastic, in particular now the fountain is back in place. Looking forward to seeing the flowers when they bloom. Great work!!!!”

“Thank you so much for all the work you did. The ponds look great now. They have cleared completely, and I can see the structures you built for the frogs, both beside and inside the ponds. I feel so much happier about them now and I feel sure the frogs do too, which is what matters.”

“The new pond is incredible! Thanks so much for doing the work and facilitating the group. Everyone had a great time. Also, super to know the newts are thriving.”

This year we also undertook our first domestic conversion of a disused swimming pool in a privately

owned property into a pond!

As per our strategy for FES we also delivered some of the ecological works through our charity work, namely the restoration of dewponds in the South Downs National Park and pond restoration works at Reedswood Park in Walsall.

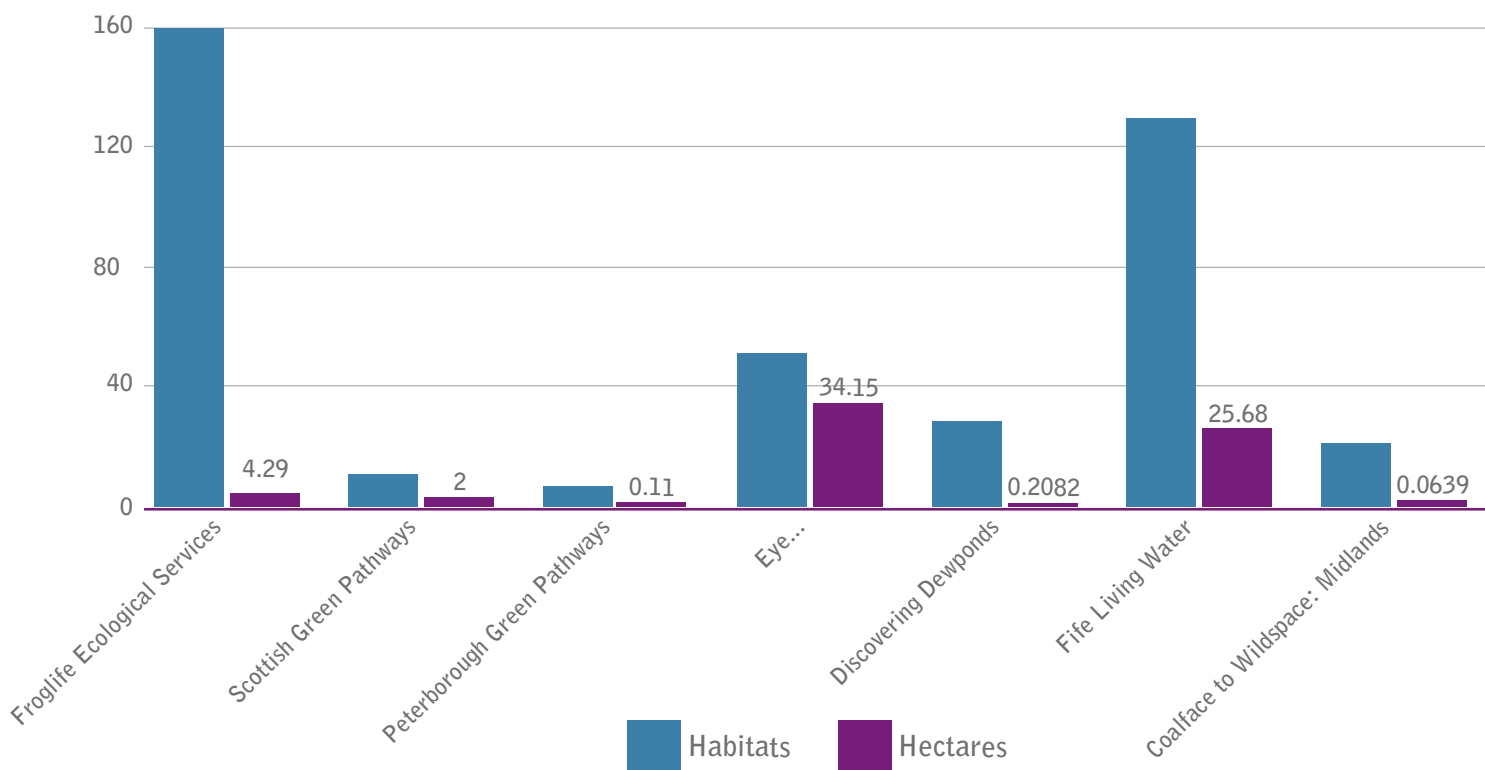
FES is liaising with relevant deliverers and partners of Biodiversity Net Gain and the District Level Licensing Scheme.





TRANSFORMING OUR FUTURE

Global Habitat Statistics Broken Down by Projects 2022/23



Our 2023 – 2030 Strategy has identified the following Aims and Targets:



aim 1 Increase the availability of freshwater and terrestrial habitats for reptiles and amphibians.

target Increase total area of habitat improvements to 5,000 ha by 2025 and 10,000 ha by 2030.

aim 2 Carry out landscape scale conservation projects.

target Deliver 5 large scale landscape scale conservation projects by 2030.

aim 3 Improve connectivity between sites by creating wildlife corridors.

target Create 2 wildlife corridors between key habitats by 2030 and 20 Neighbourhood Wildlife Corridors by 2030.

aim 4 Maintain favourable status at Froglife managed reserves and project sites.

target Publish favourable evaluation report of condition monitoring at Froglife reserves and 1,3-,5-, and 10-year site assessments of project sites by 2030.



aim 2 Ensure Froglife is fully inclusive and has good representation from all backgrounds.

target Equality statistics of staff, volunteers and participants reflect those for the UK population by 2030.

aim 2 Expand Froglife’s reach particularly focusing on people who are new to conservation and from areas of multiple deprivation.

target Engage over 50,000 people annually with Froglife activities by 2030, mainly from areas of multiple deprivation across the UK.

aim 2 Progress people on their wildlife journey. Target: 90% of people that take part in Froglife activities (and provide evaluation data) report they have progressed in at least one area of the Froglife curriculum.

aim 1 Provide evidence for population trends for the 9 “common” UK amphibians and reptiles.

target Carry out historic data review by 2025 and increase quantity of data collected by 50% by 2030.

aim 2 Carry out applied research into the impacts of different conservation actions.

target Meet our commitment in the “routine testing of management” paper to test one intervention per year by 2025 and exceed this by 2030.

aim 3 Act as the public portal for amphibian and reptile disease mortality reports.

target Actively engage and support the national Garden Wildlife Health project.



Our plans to help us deliver the strategy:

We are developing a reporting system so that all projects and other activity within the organisation can report against our identified aims and targets and any new activity can be mapped against our Strategy as part of the development and evaluation processes.

Coalface to Wildspace Scotland we have a pending funding application with Nature Scot – Nature Restoration Fund (NRF) to undertake habitat works and create Neighbourhood Wildlife Corridors in Ayrshire, Lothians, and South Lanarkshire. If successful, we will be working at 14 sites creating and restoring 79 freshwater habitats and 9 Neighbourhood Wildlife Corridors with 108 nature friendly interventions at 41 urban sites.

Coalface to Wildspace Yorkshire we have a pending funding application with NLHF for a development phase of a new Yorkshire project. During the development phase we will identify 60 habitats in 15 areas of high deprivation. The project will be working with Barnsley Metropolitan Borough Council, Doncaster Council, Kirklees Council, Sheffield City Council, Wakefield MDC, Rotherham Council and Selby Council. Other outcomes include 5 dipping platforms, training 600 guardians, 5 NWC with 50 interventions,

100 WGW, Wildlife Parades with schools, installing 5 Speaking Wildlife Statues and hosting 10 Natural Heritage Festivals.

Cymraeg Gymdogaeth Bywyd Gwyllt Coridoran - Welsh Neighbourhood Wildlife Corridors we are in the process of developing our first project in Wales. We do co-ordinate Toad Patrols in Wales and receive a lot of interaction from Welsh people on our social media platforms and by email, but to date we have not delivered a project in Wales. The Welsh Neighbourhood Wildlife Corridors will create three wildlife corridors, covering 13 areas. The project will create and restore a minimum of 26 freshwater bodies, create and install 13 Speaking Wildlife Statues, create a minimum of 26 wildflower meadows and deliver 130 other wildlife friendly interventions.

Consolidating and expanding our existing projects we will continue to consolidate our Transforming Lives programme within areas that the Green Pathways Scheme and Leaping forward for Dementia are currently operating. This will ensure longevity for these projects. We will continue to expand the Green Pathways Scheme and Leaping Forward for Dementia into new areas, this will ensure that the projects are benefiting new audiences and nature areas.

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 only provide 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 using activity and financial targets. Reports are made to the board which compare the actual results against activity targets and against phased budgets which link to financial performance with resource and activity levels.

Internal controls are subject to scrutiny by the charity's Senior Management Team and the 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 the risk relevant to their scope of activity, assess them accordingly to the impact on the charity and the likelihood of occurrence; and report of the procedures which are in place, or are being developed or enhanced, to provide assurance that the risk is being monitored. The Board of Trustees agreed at the June 2023 meeting that the Risk Register should be updated to remove the items relating to the pandemic and Coronavirus; the Risk Register was updated in September 2023 and presented to the Board of Trustees at the September 2023 trustee meeting.

The Risk Register as at September 2022:

| 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. | Low |
| | Medium | Finance staff: Ensure that the CEO is kept fully informed of all high level financial matters; Finance Manager and Finance Officer 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 and Finance Officer must have a record of all passwords, log-in details etc. | Low |
| | 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. |
| Mental Health & Wellbeing | Medium | Froglife has a strategy that details the actions that it is currently taking to support mental health and wellbeing and signposting staff to other organisations that specialise in mental health if they need help, and advising staff to consult with a medical practitioner through their doctors surgery. | Low |
| Equality, Diversity & Inclusion (EDI) | Medium | Policy is in place detailing how we are working towards a more Equal, Diverse and Inclusive approach. SMT to regular review our progress and report on progress at Trustee Meetings. The Strategy covers Trustees, Staff, Volunteers and Project Participants and others that engage with Froglife. | Medium |

| Risk | Level | Actions | Revised Level |
|---|--------|--|---------------|
| 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. | Low |
| 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. | Low |
| Repeated stress injury (RSI) & other similar issues | Medium | 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. | Low |
| Lack of compliance/ knowledge of employment law | Low | 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 | Low | Good communication strategies in place; regular team building days/activities; supporting personal development; ensuring everyone feels ownership of own project and organisation as a whole; non-project staff involved in projects. | Low |
| Conflict | Low | 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 | Low | Good communication strategies in place; regular visits between offices/projects; staff meetings & team building days. Social group in place to organise regular social gatherings. | Low |
| Staff feeling isolated | Medium | Staff working at home feeling isolated and unsupported; regular meet ups are taking place; following Remote Working Training and feedback from staff changed weekly Monday staff meetings to every two weeks. Social Butterflies do arrange staff get togethers. We have in place peer mentoring for most staff, and ensuring that staff can visit other projects. | Low |

| Risk | Level | Actions | Revised Level |
|---|--------|--|---------------|
| 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. | Low |
| Remote Working | Medium | Review remote working at each supervision session. 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. | Low |
| Financial Management | | | |
| Unrestricted funding | Medium | 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. Undertake a quarterly review to establish draw down of unrestricted funds. | Medium |
| Cashflow | Medium | 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. | Medium |
| | Medium | EFF grant ends Sept23. They are currently reviewing our grant application | Low |
| Inflation | Medium | Price rises in costs of materials and equipment not covered in existing donor grants; core price rises; staff costs increase etc. Ensure that new project budgets have larger contingency elements to cover such rises. Make sure existing donors are aware of the impact on the organisational finances of price rises. | Low |
| Investment Policy | Low | Ensure we do short-term investments so that funds are not tied up for long periods of time | Low |
| Under-funded projects | Medium | 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. | High |

| Risk | Level | Actions | Revised Level |
|--|--------|--|---------------|
| Accountancy procedures | Medium | 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. | Low |
| Fraud etc | Low | Strong procedures in place - all invoices/chqs/BACs etc approved by CEO/Finance Manager. Make sure all staff are aware not to open emails that appear to be attempts at scooping information/data. IT Consultant does regularly send messages not to open certain emails. | Medium |
| Trustees | | | |
| Loss of Chair/Vice Chair | Medium | Ensure that we have a Vice Chair that is willing to step in if the Chair has to take time off or leaves suddenly. Vice Chair to have an identified third Trustee that can take over if both the Chair and Vice Chair have to take a break or step down. This will be an interim process whilst the Trustees decide how to deal with the situation. | Low |
| Knowledge, support, numbers | Medium | Board of trustees has been expanded 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. Trustees receive a quarterly Trustee Update reporting on the progress of all of Froglife's activities. | Low |
| Professional Services | | | |
| Accountants, Solicitors etc | Low | Ensure that a Provision of Professional Services contract is in place specifying the exact service requirements | Low |
| Consultants | Medium | Contracts are drafted for each consultant detailing the contract requirements including agreed budget, timeframe and outputs. | Low |
| Contractors | Medium | 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 | Low | Staff handbook sets our required conduct with procedures in place to address failures in conduct. | Low |
| Sites | | | |
| HNR, Eye & Boardwalks Financial/Reputation/Long-term | Medium | Transforming Lives project currently in place and is contributing hugely towards the management of all three reserves. This will become a risk once the project ends in 2024. | Low |

| Risk | Level | Actions | Revised Level |
|--|--------|---|---------------|
| Reputational risk associated with not managing the reserve | High | Possibility that O&H will hand-over the management of HNR as part of a package for management of all of their green spaces in Peterborough. We cannot secure a Management Agreement with O&H even though we have tried on several occasions. We have long-term agreements for the management of Eye Green and Boardwalks | High |
| 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 | Medium | Ensure that all staff are working to Froglife's procedures and policies regarding safeguarding. 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. All staff to update their Child Protection and Vulnerable Adult training every three years. | Low |
| Staff being endangered | High | 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 |
| Contractors | Medium | 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 | Medium |
| Data Protection | Medium | 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. | Low |
| 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 |

| Risk | Level | Actions | Revised Level |
|--|--------|--|---------------|
| Press | | | |
| Incorrect/ Misrepresentation/ incredible stories etc | Low | Ensure that all press releases are proof read by someone with relevant qualifications; Only qualified staff to undertake radio etc. interviews. | Low |
| Social Media | | | |
| Ensure that social media posts are monitored and are accurate | Medium | CEO & SMT to work closely with the Communications Officer to ensure that posts are appropriate, relevant to Froglife and are accurate. The Communications Officer made aware of this and to refer any doubtful posts to the CEO. | Medium |
| Website | | | |
| Inappropriate info/ sabotage etc | Medium | Procedures in place to reduce risks, vigilant monitoring of website and data input etc. Make sure that the website is regularly reviewed | Medium |
| IT Security | | | |
| IT Consultant | Medium | We are highly reliant on two consultants to manage various elements of our IT system. One consultant more or less does it on a free basis, which puts us at even higher risk. CEO has obtained assurances from the consultant that if he did stop managing our IT an IT expert will be able to take over with relative ease. | Medium |
| Data protection: Server/Cloud etc | Medium | 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. All staff are aware of the risks to data particularly as we are now cloud based. Staff know they have to protect their passwords and take all reasonable measures to ensure that there are no data breaches/security risks regarding working on the cloud. | Low |
| Email: Inappropriate/ incorrect/poorly phrased etc | Low | 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 |
| Social Media: Inappropriate/ incorrect/poorly phrased etc | Low | 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 |
| Social Media: hacking & cyber attacks | Medium | Ensure that if there is hacking or cyber attack that the media channel is immediately suspended, it is reported to the CEO and action is immediately taken to minimise the damage. | Medium |
| 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 |

| Risk | Level | Actions | Revised Level |
|---|--------|--|---------------|
| Fundraising | | | |
| Fundraising Standards & guidance | Low | 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 Project Managers and Officers are aware of who their funders are and how they are to be acknowledged; always checked by a third party; donors have contact with project staff, Line Managers to ensure that all staff are briefed on how to correspond with donors and aware of how to present themselves and their work when meeting with donors. | Medium |
| 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 | | | |
| Brexit generally | Medium | Refer to Jan19 minutes of SMT meeting for strategy | Medium |
| Brexit supplies | Medium | Difficulty obtaining supplies/materials | Medium |
| Froglife Ecological Services (FES) | | | |
| Great Crested Newt License | Low | 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 |
| Training courses | Medium | Poor take up or not properly delivered: courses so far have been well attended and excellent feedback | Medium |
| Supplies/materials | High | Unable to obtain supplies/materials | Low |
| Legal | Low | Ensure that all legal compliances are adhered to, if in doubt then obtain advice from NE etc | Low |
| Reputation | Medium | 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 | Low |
| Financial | Medium | 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. | Low |

FINANCIAL REVIEW

The financial statements include the results of both The Froglife Trust and its trading subsidiary Froglife Ltd t/a Froglife Ecological Services (FES) for the 12-month period ending 30th September 2023.

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

Froglife is in receipt of some central and local government funding namely DEFRA Species Recovery Fund managed by Natural England to undertake four research projects; Somerset Council for Green Pathways for Life and Peterborough Council for Eye Green Nature Reserve.

Froglife has a diverse range of income streams and enjoys the support of a wide range of grant making organisations. Most of this funding is for direct project delivery, however we are very appreciative of the unrestricted grants that we receive from the Esmeé Fairbairn Foundation and People Postcode Lottery and to donors who provide Full Cost Recovery elements in their grants. Froglife is very reliant on FES to provide unrestricted funds in the form of gift-aided profits to the charity. These funds help to support the core functions of the charity.

Our largest donor has continued to be the National Lottery Heritage Fund (NLHF). This year we expanded into the Midlands thanks to a NLHF grant and we developed a new London project, London Blue Chain, also thanks to a development grant from NLHF.

Obtaining grants from grant making foundations and trusts has remained incredibly competitive, with donors requiring a much higher level of evidence of impact and long-term sustainability of projects/organisations. The requirements for increased supporting evidence and other documentation to be submitted with grant applications does put an enormous strain on the staff capacity to meet these requirements. Likewise, donor reporting has become a lot more demanding and complex putting further strain on project and financial staff capacity.

We have witnessed a huge increase in the demands on our Human Resources capacity, this is largely around work required on Diversity, Equality, and Inclusion (DEI) and gathering the necessary data to be able to report on our DEI of staff, trustees, participants, and job vacancy applicants. We are also spending a lot

more time on ensuring the mental and physical well-being of our staff, and have this year written a Mental and Physical well-being Strategy.

Consolidated income for 12 months is £1,245,863. This is £131,102 up on the previous year mainly due to new projects commencing during the financial year.

NLHF grants equates to £369,946

RESERVES POLICY

Unrestricted reserves position is £387,075, which equates to 13 months of operational costs. Froglife's reserves policy is to hold 12 months of unrestricted funds to cover operational obligations should the trust need to be wound up.

Restricted reserves of £94,759.

INVESTMENT POLICY

Froglife has a policy not to invest funds in the stock market or through any other forms of investment.

CORPORATE SPONSORS

Holiday Cottages
Stay In Cornwall
Big Domain
Dealsqueen
Home grown Timber
Waterside Nursery
Puddleplants
Wildwater

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires 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 for:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the SORP 2019 (FRS 102).
- Make judgements and estimates that are reasonable and prudent.
- State whether 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 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) 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 auditors are 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 Chartered Accountants be appointed as auditors of the group will be put to the Annual General Meeting.

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

This report has been approved by the Board on 14th December 2023 and signed on its behalf by Inez Smith (Chair).



THE FROGLIFE TRUST

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE FROGLIFE TRUST

Opinion

We have audited the financial statements of The Froglife Trust (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 30 September 2023 which comprise the consolidated and charity statements of financial activities, the consolidated and charity balance sheets, the charity and consolidated statement of cash flows and notes to the financial statements, including 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 state of the affairs of the group and the parent charitable company as at 30 September 2023 and of the group's 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 regulations 6 and 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 group and parent 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

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

THE FROGLIFE TRUST

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE FROGLIFE TRUST

(CONTINUED)

Other information (continued)

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 parent charitable company and their 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 opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out above, the trustees (who are also the directors of the parent 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.

THE FROGLIFE TRUST

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

Responsibilities of trustees (continued)

In preparing the financial statements, the trustees are responsible for assessing the group and the parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and under 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 group and parent financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sector in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and guidance issued by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

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 (continued)

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available 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 parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the parent 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 parent 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 parent charitable company, the parent charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Saffery LLP

14 DECEMBER 2023

Gareth Norris FCA (Senior Statutory Auditor)

Date

For an on behalf of Saffery LLP

Westpoint

Peterborough Business Park

Lynch Wood

Peterborough

PE2 6FZ

Chartered Accountants

Statutory Auditors

Saffery 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 2023

| | <i>Note</i> | Unrestricted £ | Restricted £ | Total 2023 £ | Total 2022 £ |
|--|-------------|-------------------|------------------|------------------|------------------|
| INCOME | | | | | |
| Donations and legacies | 2a | 63,326 | 8,074 | 71,400 | 121,660 |
| Grants | 2b | 200,600 | 674,800 | 875,400 | 819,187 |
| Charitable activities | 3 | 26,889 | 100,136 | 127,025 | 66,966 |
| <i>Income from other trading activities:</i> | | | | | |
| Other income | 4 | 2,048 | - | 2,048 | 7,362 |
| Commercial trading operation | | 166,840 | - | 166,840 | 99,397 |
| Investment income | 5 | 3,150 | - | 3,150 | 189 |
| Total income | | 462,853 | 783,010 | 1,245,863 | 1,114,761 |
| EXPENDITURE ON: | | | | | |
| Raising funds | 7 | 138,824 | - | 138,824 | 78,650 |
| Charitable activities | 6 | 18,637 | 1,178,705 | 1,197,342 | 1,017,952 |
| Total expenditure | | 157,461 | 1,178,705 | 1,336,166 | 1,096,602 |
| Net income / (expenditure) for the year | | 305,392 | (395,695) | (90,303) | 18,159 |
| Transfers between funds | 17a | (321,879) | 321,879 | - | - |
| Net movement in funds | | (16,487) | (73,816) | (90,303) | 18,159 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | 17a | 403,562 | 168,575 | 572,137 | 553,978 |
| Total funds carried forward | | 387,075 | 94,759 | 481,834 | 572,137 |

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 2023

| | Note | Unrestricted £ | Restricted £ | Total 2023 £ | Total 2022 £ |
|--|------|-------------------|------------------|------------------|------------------|
| INCOME | | | | | |
| Donations and legacies | 2a | 63,326 | 8,074 | 71,400 | 121,660 |
| Grants | 2b | 200,600 | 674,800 | 875,400 | 819,187 |
| Charitable activities | 3 | 26,889 | 100,136 | 127,025 | 66,966 |
| <i>Income from other trading activities:</i> | | | | | |
| Other income | 4 | 2,048 | - | 2,048 | 7,362 |
| Investment income | 5 | 31,166 | - | 31,166 | 20,936 |
| Total income | | 324,029 | 783,010 | 1,107,039 | 1,036,111 |
| EXPENDITURE ON: | | | | | |
| Charitable activities | 6 | 18,637 | 1,178,705 | 1,197,342 | 1,017,952 |
| Total expenditure | | 18,637 | 1,178,705 | 1,197,342 | 1,017,952 |
| Net income / (expenditure) for the year | | 305,392 | (395,695) | (90,303) | 18,159 |
| Transfers between funds | 17a | (321,879) | 321,879 | - | - |
| Net movement in funds | | (16,487) | (73,816) | (90,303) | 18,159 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | 17a | 387,055 | 168,575 | 555,630 | 537,471 |
| Total funds carried forward | | 370,568 | 94,759 | 465,327 | 555,630 |

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 2023**

| | <i>Note</i> | 2023 | | 2022 | |
|--|-------------|-----------------------|-----------------------|-----------------------|-----------------------|
| FIXED ASSETS | | | | | |
| Tangible fixed assets | 11 | - | - | - | - |
| CURRENT ASSETS | | | | | |
| Stocks | | 524 | 598 | 598 | 598 |
| Debtors | 14 | 129,187 | 73,062 | 73,062 | 73,062 |
| Cash at bank and in hand | | <u>405,515</u> | 535,226 | <u>528,511</u> | 602,171 |
| CURRENT LIABILITIES | | | | | |
| Creditors: amounts due within one year | 15 | (53,392) | (30,034) | (30,034) | (30,034) |
| NET CURRENT ASSETS | | <u>481,834</u> | <u>481,834</u> | <u>572,137</u> | <u>572,137</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 481,834 | 481,834 | 572,137 | 572,137 |
| Creditors: amounts due after one year | | | | | |
| | | - | - | - | - |
| TOTAL NET ASSETS | | <u><u>481,834</u></u> | <u><u>481,834</u></u> | <u><u>572,137</u></u> | <u><u>572,137</u></u> |
| FUNDS OF THE CHARITY | | | | | |
| Restricted funds | 17 | 94,759 | 168,575 | 168,575 | 168,575 |
| Unrestricted funds | 17 | <u>387,075</u> | <u>403,562</u> | <u>403,562</u> | <u>403,562</u> |
| | | <u><u>481,834</u></u> | <u><u>481,834</u></u> | <u><u>572,137</u></u> | <u><u>572,137</u></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 ^{14/10/23}..... 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 2023**

| | <i>Note</i> | 2023 | | 2022 | |
|--|-------------|----------------|-----------------------|----------------|-----------------------|
| FIXED ASSETS | | | | | |
| Tangible fixed assets | 11 | 0 | | 0 | |
| Investments | 12 | <u>100</u> | 100 | <u>100</u> | 100 |
| CURRENT ASSETS | | | | | |
| Stocks | | 524 | | 598 | |
| Debtors | 14 | 259,183 | | 201,969 | |
| Cash at bank and in hand | | <u>240,439</u> | 500,146 | <u>377,507</u> | 580,074 |
| CURRENT LIABILITIES | | | | | |
| Creditors: amounts due within one year | 15 | | (34,919) | | (24,544) |
| NET CURRENT ASSETS | | | <u>465,227</u> | | <u>555,530</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | 465,327 | | 555,630 |
| Creditors: amounts due after one year | | | - | | - |
| TOTAL NET ASSETS | | | <u><u>465,327</u></u> | | <u><u>555,630</u></u> |
| FUNDS OF THE CHARITY | | | | | |
| Restricted funds | 17 | | 94,759 | | 168,575 |
| Unrestricted funds | 17 | | <u>370,568</u> | | <u>387,055</u> |
| | | | <u><u>465,327</u></u> | | <u><u>555,630</u></u> |

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

The financial statements were approved by the Board of Trustees on ^{14/12/23}..... 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 2023

| | <i>Note</i> | 2023 | 2023 | 2022 | 2022 |
|--|-------------|------------------|------------------|----------------|----------------|
| | | Group | Charity | Group | Charity |
| | | £ | £ | £ | £ |
| Cash Flows From Operating Activities | | | | | |
| Net cash provided by / (used in) operating activities | 19 | (126,146) | (168,234) | 67,458 | 22,834 |
| Cash Flows from Investing Activities | | | | | |
| Investment interest | | 3,150 | 31,166 | 189 | 20,936 |
| Change in cash and cash equivalents in the year | | | | | |
| | | (122,996) | (137,068) | 67,647 | 43,770 |
| Cash and cash equivalents brought forward | | 528,511 | 377,506 | 460,864 | 333,736 |
| Cash and cash equivalents carried forward | 21 | 405,515 | 240,438 | 528,511 | 377,506 |

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2023

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 2019) - (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 .

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.

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2023

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.

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2023

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 straight line

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.

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2023

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 2023

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

| | 2023 | 2023 | 2022 | 2022 |
|---------------------|---------------|---------------|----------------|----------------|
| | Group | Charity | Group | Charity |
| | £ | £ | £ | £ |
| Unrestricted funds: | | | | |
| Donations | 63,326 | 63,326 | 105,721 | 105,721 |
| | <u>63,326</u> | <u>63,326</u> | <u>105,721</u> | <u>105,721</u> |
| | 2023 | 2023 | 2022 | 2022 |
| | Group | Charity | Group | Charity |
| | £ | £ | £ | £ |
| Restricted funds: | | | | |
| Donations | 8,074 | 8,074 | 15,939 | 15,939 |
| | <u>8,074</u> | <u>8,074</u> | <u>15,939</u> | <u>15,939</u> |

2b GRANTS RECEIVED

| | 2023 | 2022 |
|-------------------------------|----------------|----------------|
| | £ | £ |
| Group and charity | | |
| Unrestricted funds: | | |
| Esmee Fairbairn Foundation | 110,000 | 100,000 |
| Postcode Animal Lottery | 50,000 | - |
| Garfield Weston Trust | 30,000 | - |
| James Gibson Charitable Trust | 10,000 | - |
| Other grants under £1,000 | 600 | 2,150 |
| Total unrestricted funds | <u>200,600</u> | <u>102,150</u> |

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2023

| 2b GRANTS RECEIVED (continued) | 2023 | 2022 |
|---|----------------|----------------|
| Group and charity | £ | £ |
| Restricted funds: | | |
| National Heritage Lottery Fund | 369,946 | 402,100 |
| City Bridge Trust | 66,453 | 47,725 |
| Scottish Power | - | 98,301 |
| Peterborough City Council | - | 13,122 |
| The Robertson Trust | 32,200 | 28,000 |
| Waitrose's Bags for Help | - | 1,233 |
| Somerset County Council | - | 20,179 |
| Biodiversity Challenge Fund via Scottish Natural Heritage | - | 25,184 |
| The Hospital Saturday Fund | - | 2,000 |
| Florence Cohen Trust | - | 3,000 |
| Arnold Clark | - | 1,000 |
| Postcode Local Trust | - | 18,868 |
| Niveveh Trust | - | 2,000 |
| Hedley Foundation | - | 1,000 |
| Brighton & Hove | - | 20,000 |
| James Gibson Trust | - | 5,000 |
| Life Changes Trust | - | 12,977 |
| Project Rome | - | 1,000 |
| Hodge Foundation | 5,000 | 5,000 |
| Biffa | 48,278 | 3,036 |
| Nature Scot | 30,613 | 3,300 |
| Queens Cross Housing Association | 4,876 | - |
| West Midlands District Council | 59,706 | - |
| D'Oyly Carte Charitable Trust | 3,000 | - |
| Sussex Community Foundation | 9,917 | - |
| John Swire | 20,000 | - |
| R S Mcdonald | 15,000 | - |
| Masonic Charitable Trust | 9,348 | - |
| Other grants under £1,000 | 463 | 3,012 |
| | 674,800 | 717,037 |

3 INCOME FROM CHARITABLE ACTIVITIES

| Group and Charity | 2023 | 2022 |
|---|----------------|---------------|
| Group and Charity | £ | £ |
| Conservation of amphibians and reptiles | 21,450 | 15,830 |
| Education and training | 3,680 | 11,172 |
| Information and awareness | 1,759 | 1,676 |
| Unrestricted funds: | 26,889 | 28,678 |
| Conservation of amphibians and reptiles | 9,301 | 413 |
| Education and training | 14,375 | 37,875 |
| Information and awareness | 76,460 | - |
| Restricted funds: | 100,136 | 38,288 |

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2023

| 4 OTHER INCOME | 2023 | 2022 |
|--------------------------|--------------|--------------|
| Group and charity | £ | £ |
| Corporate sponsorship | 1,963 | 2,112 |
| Other income | 85 | 5,250 |
| | <u>2,048</u> | <u>7,362</u> |

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

| 5 INVESTMENT INCOME | 2023 | 2023 | 2022 | 2022 |
|------------------------------|--------------|----------------|--------------|----------------|
| | Group | Charity | Group | Charity |
| | £ | £ | £ | £ |
| Bank interest | 3,150 | 2,049 | 189 | 45 |
| Profits from trading company | - | 29,117 | - | 20,890 |
| | <u>3,150</u> | <u>31,166</u> | <u>189</u> | <u>20,935</u> |

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

6 EXPENDITURE

Expenditure on Charitable Activities - Current Year

| Group and Charity | Direct | Support | 2023 |
|---|----------------|----------------|------------------|
| | Costs | Costs | Total |
| | £ | £ | £ |
| Conservation of amphibians and reptiles | 335,533 | 217,948 | 553,481 |
| Education and training | 439,496 | 110,651 | 550,147 |
| Information and awareness | 87,008 | 6,706 | 93,714 |
| | <u>862,037</u> | <u>335,305</u> | <u>1,197,342</u> |

Included within expenditure on charitable activities are restricted funds of £1,178,705 and unrestricted funds of £18,637.

Expenditure on Charitable Activities - Prior Year

| Group and Charity | Direct | Support | 2022 |
|---|----------------|----------------|------------------|
| | Costs | Costs | Total |
| | £ | £ | £ |
| Conservation of amphibians and reptiles | 434,277 | 196,957 | 631,234 |
| Education and training | 280,105 | 99,993 | 380,098 |
| Information and awareness | 560 | 6,060 | 6,620 |
| | <u>714,942</u> | <u>303,010</u> | <u>1,017,952</u> |

Included within expenditure on charitable activities are restricted funds of £1,001,074 and unrestricted funds of £16,878

7 RAISING FUNDS

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

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2023

8 ANALYSIS OF SUPPORT COSTS

| | Conservation | Education & Training | Information & awareness | 2023 Total |
|------------------------------------|----------------|----------------------|-------------------------|----------------|
| | £ | £ | £ | £ |
| Rent and rates | 11,900 | 6,042 | 366 | 18,308 |
| Insurance | 3,104 | 1,576 | 96 | 4,776 |
| Cleaning and waste | 14 | 7 | 0 | 21 |
| Travel and Subsistence | 6,031 | 3,062 | 186 | 9,279 |
| Printing, postage and stationery | 2,122 | 1,078 | 65 | 3,265 |
| Computer and telephone | 7,210 | 3,661 | 222 | 11,093 |
| Repairs and renewals | (1,279) | (649) | (39) | (1,967) |
| Staff costs | 144,179 | 73,196 | 4,437 | 221,812 |
| Recruitment and training | 675 | 343 | 21 | 1,039 |
| Legal and professional fees | 23,116 | 11,736 | 711 | 35,563 |
| Depreciation | - | - | - | - |
| Bank charges | 145 | 74 | 4 | 223 |
| Irrecoverable VAT on support costs | 6,014 | 3,053 | 185 | 9,252 |
| Miscellaneous | 5,726 | 2,907 | 176 | 8,809 |
| Governance - trustee expenses | 271 | 138 | 8 | 417 |
| Governance - audit costs | 8,720 | 4,427 | 268 | 13,415 |
| | 217,948 | 110,651 | 6,706 | 335,305 |

| | Conservation | Education & Training | Information & awareness | 2022 Total |
|------------------------------------|----------------|----------------------|-------------------------|----------------|
| | £ | £ | £ | £ |
| Rent and rates | 22,028 | 11,183 | 678 | 33,889 |
| Insurance | 2,414 | 1,225 | 74 | 3,713 |
| Cleaning and waste | 852 | 433 | 26 | 1,311 |
| Travel and Subsistence | 5,123 | 2,601 | 158 | 7,882 |
| Printing, postage and stationery | - | - | - | - |
| Computer and telephone | 1,621 | 823 | 50 | 2,494 |
| Repairs and renewals | 8,036 | 4,080 | 247 | 12,363 |
| Staff costs | 3,416 | 1,734 | 105 | 5,255 |
| Recruitment and training | 121,748 | 61,811 | 3,746 | 187,305 |
| Legal and professional fees | 1,088 | 553 | 33 | 1,674 |
| Depreciation inc loss on disposal | 12,268 | 6,229 | 377 | 18,874 |
| Bank charges | 4,878 | 2,476 | 150 | 7,504 |
| Irrecoverable VAT on support costs | 669 | 340 | 21 | 1,030 |
| Miscellaneous | 287 | 146 | 9 | 442 |
| Governance - trustee expenses | 3,637 | 1,847 | 112 | 5,596 |
| Governance - audit costs | 8,891 | 4,514 | 274 | 13,679 |
| | 196,956 | 99,995 | 6,060 | 303,011 |

In 2023 and 2022 support costs have been allocated in line with the aims of the project and its activity undertaken.

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2023

| 9 STAFF EMOLUMENTS AND TRUSTEE EXPENSES | 2023 | 2022 |
|--|----------------|----------------|
| | £ | £ |
| Wages and salaries | 629,920 | 518,908 |
| Social security costs | 56,117 | 41,302 |
| Pension costs | 13,027 | 10,998 |
| | <u>699,064</u> | <u>571,208</u> |

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

| | 2023 | 2022 |
|--|-------------|-------------|
| | No | No |
| The average number of employees during the year was: | | |
| Commercial trading operations | 1 | 1 |
| Direct Charitable activities | 18 | 17 |
| Support services | 6 | 6 |
| | <u>25</u> | <u>24</u> |

One employee received emoluments in excess of £60,000 (2022: none)

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 (2022: £nil). The total employee benefits of 4 key management personnel (2022: 3 key management personnel) were £150,447 (2022: £134,676).

Expenses relating to travel and subsistence for attendance at Trustee meetings was reimbursed to 2 Trustee (2022: 0) during the year amounted to £417 (2022: £nil).

10 NET INCOMING / (EXPENDITURE)

| | 2023 | 2022 |
|---|---------------|---------------|
| | £ | £ |
| Net incoming /(expenditure) is stated after charging: | | |
| Depreciation including loss on disposal | - | 1,030 |
| Auditors' remuneration: | | |
| for audit services | 17,381 | 10,755 |
| for accountancy services | - | - |
| Operating lease rentals | <u>17,949</u> | <u>27,044</u> |

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2023

11 TANGIBLE FIXED ASSETS

| Group and charity | Office Equipment | Computer Equipment | Total |
|--------------------------|-----------------------------|-------------------------------|---------------|
| | £ | £ | £ |
| Cost or Valuation | | | |
| As at 1 October 2022 | 2,172 | 23,932 | 26,104 |
| As at 30 September 2023 | <u>2,172</u> | <u>23,932</u> | <u>26,104</u> |
| Depreciation | | | |
| As at 1 October 2022 | 2,172 | 23,932 | 26,104 |
| Charge for the year | - | - | - |
| As at 30 September 2023 | <u>2,172</u> | <u>23,932</u> | <u>26,104</u> |
| Net Book Value | | | |
| As at 30 September 2023 | <u>-</u> | <u>-</u> | <u>-</u> |
| As at 30 September 2022 | <u>-</u> | <u>-</u> | <u>-</u> |

12 INVESTMENTS

| | 2023 | 2022 |
|---|-------------|-------------|
| | £ | £ |
| Charity | | |
| Equity investment in trading subsidiary | 100 | 100 |
| Total charity investment | <u>100</u> | <u>100</u> |

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 Brightfield Business Hub, Bakewell Road, Orton Southgate, Peterborough PE2 6XU 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:

| | 2023 | 2022 |
|---|---------------|---------------|
| | £ | £ |
| Turnover | 166,840 | 99,397 |
| Costs of sales | (128,454) | (66,765) |
| Gross Profit | <u>38,386</u> | <u>32,632</u> |
| Operating expenses | (9,171) | (11,795) |
| Profit on ordinary activities before interest | <u>29,215</u> | <u>20,837</u> |
| Interest receivable | 1,101 | 144 |
| Interest payable | (1,199) | (90) |
| Net trading profit | <u>29,117</u> | <u>20,891</u> |
| Gift aid donated to parent charity | (29,117) | (20,891) |
| Profit for the year | <u>-</u> | <u>-</u> |

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2023

13 TRADING SUBSIDIARY (continued)

Balance Sheet:

| | | |
|-----------------|---------------|---------------|
| Current assets | 185,477 | 153,512 |
| Liabilities | (168,870) | (136,905) |
| Net assets | <u>16,607</u> | <u>16,607</u> |
| Represented by: | | |
| Capital | 100 | 100 |
| Reserves | 16,507 | 16,507 |
| | <u>16,607</u> | <u>16,607</u> |

14 DEBTORS

| | 2023 | 2023 | 2022 | 2022 |
|------------------------------------|----------------|----------------|---------------|----------------|
| | Group | Charity | Group | Charity |
| | £ | £ | £ | £ |
| Trade debtors | 2,230 | 2,230 | 6,184 | 3,676 |
| Amounts owed by group undertakings | - | 150,396 | - | 131,415 |
| Taxation recoverable | - | - | - | - |
| Other debtors | 750 | 750 | 750 | 750 |
| Prepayments and accrued income | 126,207 | 105,807 | 66,128 | 66,128 |
| | <u>129,187</u> | <u>259,183</u> | <u>73,062</u> | <u>201,969</u> |

15 CREDITORS: Amounts falling due within one year

| | 2023 | 2023 | 2022 | 2022 |
|------------------------------|---------------|---------------|---------------|---------------|
| | Group | Charity | Group | Charity |
| | £ | £ | £ | £ |
| Trade creditors | 26,469 | 11,475 | 3,200 | 3,200 |
| Taxation and social security | 11,647 | 11,193 | 8,629 | 5,575 |
| Other creditors | - | - | - | - |
| Accruals and deferred income | 15,276 | 12,251 | 18,205 | 15,769 |
| | <u>53,392</u> | <u>34,919</u> | <u>30,034</u> | <u>24,544</u> |

16 COMMITMENTS UNDER OPERATING LEASES

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

| | 2023 | 2023 | 2022 | 2022 |
|---------------------|--------------------|------------|--------------------|--------------|
| | Land and buildings | Other | Land and buildings | Other |
| Due within one year | 9,714 | 260 | - | 860 |
| Due in 2-5 years | - | 325 | - | 2,353 |
| | <u>9,714</u> | <u>585</u> | <u>-</u> | <u>3,213</u> |

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2023

| 17a FUNDS -current year | Brought forward | | | | Carried forward |
|---|------------------------|------------------|--------------------|------------------|------------------------|
| Group | 1/10/22 | Income | Expenditure | Transfers | 30/9/23 |
| | £ | £ | £ | £ | £ |
| <u>Unrestricted Funds</u> | | | | | |
| General funds | 403,562 | 462,853 | (157,461) | (321,879) | 387,075 |
| <u>Restricted Funds</u> | | | | | |
| Green Pathways Glasgow | 3,604 | 56,595 | (58,703) | 6,754 | 8,250 |
| Wildlife surveys & research tunnels | 16,747 | - | - | - | 16,747 |
| Somerset Green Pathways for Life | 6,853 | 12,968 | (25,442) | 7,121 | 1,500 |
| Come Forth for Wildlife - Main | - | 81,838 | (141,970) | 60,132 | - |
| Leaping forward for Dementia - London | 10,436 | 66,453 | (63,490) | - | 13,399 |
| Leap Frog Schools - habitat projects | 5,183 | - | - | - | 5,183 |
| Discovering Dewponds - Sussex | 3,215 | 129,324 | (187,853) | 55,314 | - |
| Toads On Roads - Group Funds | 4,600 | - | (4,600) | - | - |
| Scottish Green Pathways for Life | 3,635 | - | (5,288) | 1,653 | - |
| Peterborough Green Pathways - 2022 | 16,719 | 7,479 | (24,575) | 377 | - |
| Fife Living Waters | 70,642 | - | (101,505) | 30,863 | - |
| London Blue Chain | 15,641 | 25,886 | (53,692) | 12,165 | - |
| Eye Green - Biffa | 10,236 | 48,278 | (67,115) | 8,601 | - |
| Coalface to Wildspace - Midlands | 1,064 | 79,430 | (160,859) | 80,366 | - |
| Transforming Lives | - | 87,680 | (110,534) | 22,854 | - |
| Natural England Species Recovery | - | 76,460 | (88,907) | 12,447 | - |
| Coalface to Wildspace - Scotland | - | 30,613 | (42,130) | 11,517 | - |
| Peterborough Neighbourhood Wildlife Corridors | - | 20,300 | (16,743) | 11,443 | 15,000 |
| West Midlands District Council | - | 59,706 | (25,026) | - | 34,680 |
| Scottish Priority Ponds | - | - | (156) | 156 | - |
| Green Pathways Peterborough & Fenland | - | - | - | - | - |
| Nature & Nourishment | - | - | (116) | 116 | - |
| Total Restricted Funds | 168,575 | 783,010 | (1,178,705) | 321,879 | 94,759 |
| Total Funds | 572,137 | 1,245,863 | (1,336,166) | - | 481,834 |

Included in expenditure for restricted funds are support costs that are not covered by grant income, charitable activities and donations; thus it is necessary to transfer funds from unrestricted funds to cover these costs. A full cost record of the project is required when reporting to funders.

Included within Unrestricted General Funds carried forward is £16,507 (2022: £16,507) which relates to Froglife Limited, the Charity's trading subsidiary.

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2023

| 17b FUNDS -prior year | Brought forward | | | | Carried forward |
|--|------------------------|------------------|--------------------|------------------|------------------------|
| Group | 1/10/21 | Income | Expenditure | Transfers | 30/9/22 |
| | £ | £ | £ | £ | £ |
| <u>Unrestricted Funds</u> | | | | | |
| General funds | 394,071 | 343,497 | (95,528) | (238,478) | 403,562 |
| <u>Restricted Funds</u> | | | | | |
| Green Pathways Peterborough & Fenland | 11,705 | 2,162 | (34,039) | 20,172 | - |
| Green Pathways Glasgow | 22,185 | 36,251 | (54,832) | - | 3,604 |
| Wildlife surveys & research tunnels | 7,422 | 10,122 | (797) | - | 16,747 |
| Tails of Amphibian Discovery - Main | - | 51,509 | (115,583) | 64,074 | - |
| Somerset Green Pathways for Life | 2,383 | 27,729 | (23,259) | - | 6,853 |
| Come Forth for Wildlife - Main & incorporating Veterans March Forth for Wildlife | - | 166,047 | (203,649) | 37,602 | - |
| Discovering Reptiles - development | 9,048 | 3,587 | (25,494) | 12,859 | - |
| Green Pathways Sussex | 15,519 | 400 | (18,887) | 2,968 | - |
| Leaping forward for Dementia - London | 8,584 | 52,725 | (50,873) | - | 10,436 |
| Leap Frog Schools - habitat projects | 2,183 | 3,000 | - | - | 5,183 |
| Yorkshire Tails of Amphibian Discovery | 80,878 | 96,920 | (259,802) | 82,004 | - |
| London Grow Back Greener - Streatham Common | - | - | (2,318) | 2,318 | - |
| Discovering Dewponds - Sussex | - | 79,742 | (76,527) | - | 3,215 |
| Toads On Roads - Group Funds | - | 4,600 | - | - | 4,600 |
| Scottish Green Pathways for Life | - | 12,977 | (9,342) | - | 3,635 |
| Scottish Priority Ponds | - | 28,484 | (36,285) | 7,801 | - |
| Transforming Lives | - | 23,734 | (32,414) | 8,680 | - |
| Peterborough Green Pathways - 2022 | - | 25,871 | (9,152) | - | 16,719 |
| Fife Living Waters | - | 98,301 | (27,659) | - | 70,642 |
| London Blue Chain | - | 31,407 | (15,766) | - | 15,641 |
| Eye Green - Biffa & PCC | - | 13,874 | (3,638) | - | 10,236 |
| Coalface to Wildspace - Midlands | - | 1,822 | (758) | - | 1,064 |
| Total Restricted Funds | 159,908 | 771,264 | (1,001,074) | 238,478 | 168,575 |
| Total Funds | 553,979 | 1,114,761 | (1,096,602) | - | 572,137 |

17 FUNDS NOTES

Come Forth for Wildlife: This project finished in August this year. The project delivered all of the National Lottery Heritage Fund Approved Purposes within the original timescale taking into account a period of non activity due to the pandemic.

Discovering Dewponds - Sussex: This project entered its 2nd year and has expanded habitat and conservation areas in Sussex. The project is mainly funded by the National Lottery Heritage Fund, it continues to delivered against the approved purposes of the grant.

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2023

17 FUNDS NOTES -continued

Midlands / Scotland Coalface to Wildspace ; West Midlands DC: Working in areas where there was high exploitation on the land historically from the coal industry, we are returning nature to these habitats, working with the community around them allowing them to explore and learn more about amphibian and reptile environments.

Peterborough /Glasgow Green Pathways Schemes: These three projects are working with disadvantaged and/or vulnerable children/young people in delivering nature focused outdoor activities. During the year the Peterborough Green Pathways scheme ended but expansion continues to grow with the Glasgow project. The grant is for five years which provides us with a good timeframe to expand the project and raise funds to deliver new projects.

Glasgow Green Pathways for Life; London Leaping Forward for Dementia & Somerset Green Pathways for Life : These three projects are all working with people living with dementia and their support workers/carers on delivering outdoor nature focused activities.

Transforming Lives : A 3 year project funded by the National Lottery Community grant supporting the training of 5 trainee's each year in the conservation sector using our reserves as a teaching resource. Trainee candidates are taken from a wide and diverse background providing opportunities to all.

Leapfrog Schools : This year the project was put on hold while we connected with new schools to provide areas of natural elements of wildlife for children to enjoy and learn.

Toads on Roads: Co-ordinating toad patrols across the UK to help amphibians across busy roads to reach their hereditary breeding ponds. We continue to support groups with on-line webinar to raise awareness of the impact of road mortality on wildlife internationally.

Reserve Management: We have continued to manage Hampton Nature Reserve on behalf of Value Nature. We have undertaken habitat works delivered by regular weekly volunteer sessions. We have taken on the management of Eye Green Nature Reserve with a fifteen year License to Occupy in place and Boardwalks also with a fifteen year License to Occupy. Management of these reserves are subject to ongoing funding and the support of volunteers in that geographic location.

Research : We have continued to monitor several wildlife tunnels in the UK and in Europe. We are currently involved in several applied research projects working with Universities and their students and others.

Social Media / Enquiry Service: Our social media presence continues to go from strength to strength, with Froglife now having a presence on several platforms. This increase in social media has taken some pressure off the email Enquiry Service which is not as busy as it used to be, but does still receive regular email enquiries.

Froglife Limited t/a Froglife Ecological Services (FES): FES as worked with several private clients and with the charity in delivering a range of ecological services. FES is the delivery arm of our GCN training series and well as other numerous paid-for training courses.

THE FROGLIFE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 SEPTEMBER 2023

18a ANALYSIS OF NET ASSETS BETWEEN FUNDS-current year

| Group | Unrestricted | Restricted | Total 2023 |
|---|---------------------|-------------------|-------------------|
| | £ | £ | £ |
| Tangible fixed assets | - | - | - |
| Current assets | 424,681 | 110,545 | 535,226 |
| Creditors: amount falling due within one year | (37,606) | (15,786) | (53,392) |
| Creditors: amount falling due in more than one year | - | - | - |
| | <u>387,075</u> | <u>94,759</u> | <u>481,834</u> |

18b ANALYSIS OF NET ASSETS BETWEEN FUNDS-prior year

| Group | Unrestricted | Restricted | Total 2022 |
|--|---------------------|-------------------|-------------------|
| | £ | £ | £ |
| Tangible fixed assets | - | - | - |
| Current assets | 424,747 | 177,424 | 602,171 |
| Creditors: amount falling due within one year | (21,185) | (8,849) | (30,034) |
| Creditors: amount falling due ion more than one year | - | - | - |
| | <u>403,562</u> | <u>168,575</u> | <u>572,137</u> |

19

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

| | 2023 | 2023 | 2022 | 2022 |
|--|------------------|------------------|---------------|----------------|
| | Group | Charity | Group | Charity |
| | £ | £ | £ | £ |
| Net income / (expenditure) for the year | (90,303) | (90,303) | 18,159 | 18,159 |
| Adjustment for: | | | | |
| Depreciation charges including loss on disposal | - | - | 1,030 | 1,030 |
| Interest from investments | (3,150) | (31,166) | (189) | (20,936) |
| (Increase) / Decrease in stocks | 74 | 74 | (397) | (397) |
| (Increase) / Decrease in debtors | (56,125) | (57,214) | 60,954 | 40,249 |
| (Decrease) / Increase in creditors | 23,358 | 10,375 | (12,099) | (15,271) |
| Net cash provided by/(used in) operating activities | (126,146) | (168,234) | 67,458 | 22,834 |

20 ANALYSIS OF NET DEBT

| Group | At 30 September | Cash Flow | Non Cash | At 30 |
|--------------|------------------------|------------------|-----------------|------------------|
| | 2022 | | Flow | September |
| | | | | 2023 |
| Cash in hand | 528,511 | (122,996) | - | 405,515 |

21 ANALYSIS OF CASH AND CASH EQUIVALENTS

| | 2023 | 2023 | 2022 | 2022 |
|---------------------------------|----------------|----------------|----------------|----------------|
| | Group | Charity | Group | Charity |
| | £ | £ | £ | £ |
| Cash at bank and in hand | 405,515 | 240,438 | 528,511 | 377,507 |
| Total cash and cash equivalents | <u>405,515</u> | <u>240,438</u> | <u>528,511</u> | <u>377,507</u> |

22 RELATED PARTIES

There have been no related party transactions in the reporting period except those already addressed in note 9.

The Froglife Trust

*Leaping forward for amphibian
and reptile conservation*

Working together to save the species

