

REGISTERED COMPANY NUMBER: 04365977 (England and Wales)  
REGISTERED CHARITY NUMBER: 1104420

REPORT OF THE TRUSTEES AND CONSOLIDATED  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
THE BIG CAT SANCTUARY LIMITED

Brindley Millen Ltd  
Chartered Accountants and Statutory Auditors  
167 Turners Hill  
Cheshunt  
Hertfordshire  
EN8 9B11

THE BIG CAT SANCTUARY LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 December 2021

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 7
Consolidated Statement of Financial Activities	8
Consolidated Statement of Financial Position	9
Statement of Financial Position - The Big Cat Sanctuary only	10
Consolidated Cash Flow Statement	11
Notes to the Consolidated Cash Flow Statement	12
Notes to the Financial Statements	13 to 27

## **THE BIG CAT SANCTUARY LIMITED**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 December 2021**

The trustees present herewith their report and the financial statements for the year ended 31<sup>st</sup> December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

#### **STRATEGIC REPORT**

##### **Objectives and activities**

The Big Cat Sanctuary Limited, referred to as BCS is a non-political, non-sectarian voluntary body with charitable status working with statutory and other voluntary organisations to preserve big cats. The mission statement declares that BCS is dedicated to the preservation, breeding and care of exotic big cats. BCS raises awareness and funding for world-wide big cat projects. In addition to supporting animals, BCS helps to protect rare and endangered plant life.

##### **Public benefit statement**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

##### **Achievements and Performance**

2021 began with another national lockdown with charities like The Big Cat Sanctuary closed not re-opening until April 2021. Due to the extended period of closure this time around, a large majority of staff were furloughed which was frustrating for them but vital for the long-term survival of the charity. However we used the time wisely and continued with a large programme of refurbishments and upgrades to ensure the sanctuary looked at its very best for re-opening to our guests and supporters.

The Big Cat Sanctuary was able to open in time to facilitate the operation of our rescheduled 2020 annual Open Days in June 2021 albeit with restrictions in place for the safety of our team, visitors and cats. During 2021, two sets of 5 Open Days were held (2<sup>nd</sup> – 6<sup>th</sup> June and 28<sup>th</sup> July – 1<sup>st</sup> August) and for the first time ever were split into 2 sessions (morning and afternoon) to allow the sanctuary to welcome the same number of guests but at different times. This worked so well, we shall continue this into the future. The Open Days continue to be a successful fundraising event for The Big Cat Sanctuary even with the amendments made to ensure this event ran safely.

The majority of 2021 was spent rescheduling experiences which had been postponed over the previous year however our visitors remained extremely loyal and supportive.

The Big Cat Sanctuary is very proud of how we have been able to adapt our operations to cope during the Pandemic and ensure the charity has remained in a strong position for the benefit of the cats in our care.

Developments continued at BCS throughout 2021 with the Animal Resource Centre allowing for additional office space, the first on-site education classroom, a state of the art veterinary room and post-mortem room as well as a brand new meat prep area for the keeping team. Work continues on this project into 2022. Once complete this will greatly enhance the educational opportunities available at BCS.

Elsewhere on site, there was the refurbishment of Heritage Lodge and the amendments to the conservatory for the benefit of our lodge guests creating a relaxing informal area. We were also pleased to complete the on-site laundry building for lodges which proved more financially beneficial. There were infrastructure upgrades too with a new largester, electric sub-station and drainage.

Due to social distancing rules from the pandemic, BCS began holding their educational Conservation Conversation events virtually which proved to be very popular and allowed us to carry on raising vital funds for the Sanctuary. This proved so popular that we continue to offer tickets to be purchased for in-person or virtually for our Conservation Conversation events.

The Trustees would like to place on record their appreciation to all members of staff and volunteers for their support.

It should be noted that Stephen Winterburn was appointed on the board of Trustees as of 22<sup>nd</sup> April 2021.

## THE BIG CAT SANCTUARY LIMITED

### REPORT OF THE TRUSTEES

for the Year Ended 31 December 2021

#### **Key performance indicators**

##### **Financial**

Total income increased by 66%. This is satisfactory given the exceptional circumstances described above.

##### **Non Financial**

2021 was another year of breeding success at The Big Cat Sanctuary too with the birth of black jaguar, Inka and snow leopard, Shen. Both cubs were born following breeding recommendations from the European Co-Ordinator and hold great genetic value to the global breeding programme.

An immersive conservation trip to a conservation partner, Ol Pejeta Conservancy, Kenya was planned for 2021 but unfortunately had to be rescheduled due to the on-going pandemic. This will now be taking place in 2022.

#### **Financial review (including reserves policy)**

Group income for the year was £3,695,172 (2020: £2,223,061). Group expenditure amounted to £2,562,311 (2020: £2,053,316) net movement in funds for the year was a surplus of £1,120,342 (2020: £154,150). As at 31<sup>st</sup> December 2021 total reserves amounted to £4,122,492 (2020: £3,002,150).

In accordance with Charity Commission guidance, the Trustees review on a regular basis the level of income reserves that they consider appropriate. At 31 December 2021, the trustees consider it appropriate to hold free reserves equivalent to six months general expenditure, about £1,350,000 (2020 £1,050,000). The unrestricted reserves at 31 December 2021 amounted to £4,058,599 (2020 £2,938,257). The intention remains to increase the level of reserves through the successful marketing of lodges, corporate partners and educational events.

#### **Pay policy for key management personnel**

The trustees consider that the Trustees, Operations Manager and Finance Manager comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give their time freely and no trustee received remuneration during the year. The pay of the senior staff is reviewed annually and usually increased in accordance with increases in average earnings. Soundings are taken with external consultants and other companies in similar businesses.

#### **Risks**

The charity faces differing risks although they can all be mitigated to an extent:

##### **Zoo Licence**

Our current licence is valid until February 2023.

##### **Cat collection**

This always needs to be kept under review, owing to the increasing average age. Our supporters, photographers and adopters expect to see new faces. This risk has currently been mitigated by the birth of cubs as part of the breeding programme and our continued meetings to develop enclosures for new species in the future.

##### **Financial**

The global pandemic has continued to disrupt our activities in 2021 but to a lesser extent as we have adapted to a new way of working. The Trustees are cautiously optimistic for the future. We continue to monitor and amend our budgets as appropriate to ensure the efficient use of funds including capital projects. The charity is debt free.

##### **Management**

There are some key people whose departure would cause BCS some difficulty that can however be mitigated. The first would be Lynn Whitnall, Trustee however the remaining Trustees would search immediately for another trustee. The next is Nigel Anderson, Operations Manager. We have other Heads of Departments to oversee the Sanctuary temporarily until a new Operations Manager could be recruited. If Lesley Rowlings, Finance Manager, were to depart, the Company Secretary would be able to provide sufficient cover until a new appointment is made.

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable the charity to lessen or mitigate those risks.

## **THE BIG CAT SANCTUARY LIMITED**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 December 2021**

#### **Plans for the future**

Having been successful with births of cubs for the Endangered Breeding Programme, continuing this achievement is vital for the future, therefore we plan to invest further into their habitats. We also hope for additional grants to be received to assist us with these costs but also grants in helping the Sanctuary become more environmentally sustainable. Through the membership scheme which was set up in 2017, we plan to keep on expanding the number of active participants in this scheme as well as continuing to grow our online audience.

We have breeding recommendations for the Snow leopards, Pallas's Cats, Amur leopards.

The trustees' target of £50,000 to donate to other conservation projects, within our charitable objectives, remains in place.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Trustees of the Charity**

The trustees who served during the period were as follows:

Sir E Peacock (Chairman)	T Whitnall	S Winterburn
L Whitnall	M Brady	

Wildlife Heritage Foundation Ltd, now The Big Cat Sanctuary Ltd was incorporated on 4 February 2002 as a company limited by guarantee and not having a share capital under the Companies Act 1985. The organisation is a registered charity number 1104420 with effect from 17 June 2004 and is established under its Memorandum and Articles of Association dated 4 February 2002 as amended by special resolution on 20 May 2004.

The day to day management of the site is regularly reviewed by Peter Sampson who reports to the other trustees at Board meetings. Any decisions that affect existing or new policies are made by the Board, having received recommendations from Peter in his consultancy role.

The other members of senior management are Mr G Clark, Mr N Anderson, Mrs L Rowlings, Mrs K Du'Plan and Mr J Hanaway.

There is a separate Conservation and Ethics Committee chaired by Mr A Beer and comprising N Masters, P C Sampson, L Whitnall, B Smith and representatives of Zoological Society of Hertfordshire.

The charitable company has access to the World Association of Zoos and Aquaria through its links with Zoological Society of Hertfordshire. In addition, the charitable company is a member of BIAZA, the British and Irish Association of Zoos and Aquariums and benefits directly by its links with other members. The charitable company is an associate member of EAZA (The European Association of Zoos and Aquaria). The charitable company is able to participate in the European Endangered Species Breeding Programme (EEP).

The charitable company works closely with Ashford Borough Council under the terms of its Zoo Licence expiring on 28<sup>th</sup> February 2023.

The company has no share capital and the members of the Board of Trustees have no interest in its surplus or assets and receive no remuneration. No trustees had any contract or arrangement of a material nature with the charitable company during the period under review.

The charitable company has a wholly owned subsidiary, The Big Cat Sanctuary Experiences Ltd, incorporated on 24 April 2015 and through which the trading element of the Foundation is conducted. The subsidiary company runs the Overnight Lodge programme, an amazing immersive and exclusive experience.

## **THE BIG CAT SANCTUARY LIMITED**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 December 2021**

#### **Appointment of trustees**

The number of trustees shall be not less than three but is not subject to a maximum. The company may appoint a new trustee by ordinary resolution. A trustee appointed by such resolution must retire at the next Annual General Meeting.

There are no trustees retiring this year.

#### **Recruitment of trustees**

Trustees have to date been recruited by personal recommendation. The charitable company has been fortunate that the mix of expertise has been sufficient to enable the trustees to make informed decisions. The most recently appointed trustees have very varied business experience that has enhanced our overall expertise.

To further the diverse expertise of the board of Trustees, Mr P Wiggins was appointed a Trustee on 30<sup>th</sup> April 2022.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

04365977 (England and Wales)

##### **Registered Charity number**

1104420

##### **Registered office**

##### **Trustees**

M J Brady

W E Peacock

T P Whitnall

L K Whitnall

S J Winterburn (appointed 22.4.21)

P Wiggins (appointed 30.4.22)

##### **Company Secretary**

R E Spiller

##### **Auditors**

Brindley Millen Ltd

Chartered Accountants and Statutory Auditors

167 Turners Hill

Cheshunt

Hertfordshire

EN8 9BH

**THE BIG CAT SANCTUARY LIMITED**

**REPORT OF THE TRUSTEES**

**for the Year Ended 31 December 2021**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

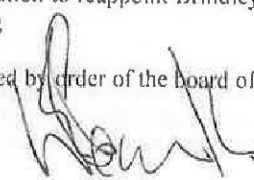
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company'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 auditors are aware of that information.

**AUDITORS**

A resolution to reappoint Brindley Jacobs as the charitable company's auditors will be proposed at the Annual General Meeting

Approved by order of the board of trustees on 27/10/2020 and signed on its behalf by:

  
.....  
Sir E Peacock, Chair of Trustees

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
THE BIG CAT SANCTUARY LIMITED**

**Opinion**

We have audited the consolidated financial statements of The Big Cat Sanctuary Limited (the 'parent') and its subsidiary (the 'group') for the year ended 31 December 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for 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 Auditors responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the group 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 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 directors with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the consolidated financial statements and our Report of the Independent Auditors thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. 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.

**Opinion on 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 Report of the Trustees for the financial year for which the consolidated financial statements are prepared is consistent with the consolidated financial statements; and
- the Report of the Trustees 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 its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.



**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
THE BIG CAT SANCTUARY LIMITED**

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- The consolidated 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the group for the purposes of company law) are responsible for the preparation of the consolidated 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 financial statements that are free from material misstatement, whether due to fraud or error.

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

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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 consolidated 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those covered by the Statement of Recommended Practice for Charities (SORP 2019) and the Charities Act 2011. We assessed the risk of material misstatement in respect of fraud by making enquiries of management and trustees and by testing the implementation of accounting controls in place.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above by making enquiries with key personnel and reviewing relevant documentation such as minutes of Trustee meetings and correspondence with regulatory bodies. We considered the risk of fraud through management override by incorporation testing of journal entries and reviewing any requirements to meet performance targets. We also considered, and tested for, the possibility of unauthorised payments to related parties.

A further description of our responsibilities for the audit of the consolidated financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

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



Maurice Brindley BSc FCA (Senior Statutory Auditor)  
for and on behalf of Brindley Millen Ltd  
Chartered Accountants and Statutory Auditors  
167 Turners Hill  
Cheshunt  
Hertfordshire  
EN8 9BH

Date:

28/10/2022

**THE BIG CAT SANCTUARY LIMITED**

**CONSOLIDATE STATEMENT OF FINANCIAL ACTIVITIES**  
**(including income and expenditure account)**  
**for the Year Ended 31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	676,000	-	676,000	851,629
<b>Charitable activities</b>	4				
Fundraising		1,335,724	-	1,335,724	184,149
Experience days		352,973	-	352,973	150,523
Lodges		942,350	-	942,350	755,698
Other trading activities	3	262,044	-	262,044	108,779
Other income		<u>126,081</u>	<u>-</u>	<u>126,081</u>	<u>172,283</u>
<b>Total</b>		3,695,172	-	3,695,172	2,223,061
<b>EXPENDITURE ON</b>					
Raising funds - other trading activities	6	118,330	-	118,330	37,209
<b>Charitable activities</b>	7				
Fundraising		420,628	-	420,628	193,162
Preservation, breeding and care		1,049,007	-	1,049,007	1,002,525
Experience days		357,083	-	357,083	374,132
Lodges		<u>617,263</u>	<u>-</u>	<u>617,263</u>	<u>446,288</u>
<b>Total</b>		2,562,311	-	2,562,311	2,053,316
<b>NET INCOME BEFORE TAXATION</b>		1,132,861	-	1,132,861	169,745
Tax payable		<u>(12,519)</u>	<u>-</u>	<u>(12,519)</u>	<u>(15,595)</u>
<b>NET INCOME FOR THE FINANCIAL YEAR</b>		1,120,342	-	1,120,342	154,150
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		2,938,257	63,893	3,002,150	2,848,000
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>4,058,599</u>	<u>63,893</u>	<u>4,122,492</u>	<u>3,002,150</u>

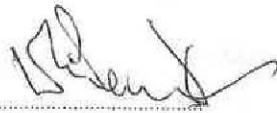
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**THE BIG CAT SANCTUARY LIMITED**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**At 31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,414,668	-	1,414,668	1,259,413
<b>CURRENT ASSETS</b>					
Stocks	15	31,072	-	31,072	28,966
Debtors	16	126,005	-	126,005	240,533
Cash at bank and in hand		<u>3,675,188</u>	<u>63,893</u>	<u>3,739,081</u>	<u>2,876,192</u>
		3,832,265	63,893	3,896,158	3,145,691
<b>CREDITORS</b>					
Amounts falling due within one year	17	(1,188,334)	-	(1,188,334)	(1,402,954)
<b>NET CURRENT ASSETS</b>		<u>2,643,931</u>	<u>63,893</u>	<u>2,707,824</u>	<u>1,742,737</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>4,058,599</u>	<u>63,893</u>	<u>4,122,492</u>	<u>3,002,150</u>
<b>NET ASSETS</b>		<u>4,058,599</u>	<u>63,893</u>	<u>4,122,492</u>	<u>3,002,150</u>
<b>FUNDS</b>	19				
Unrestricted funds				4,058,599	2,938,257
Restricted funds				<u>63,893</u>	<u>63,893</u>
<b>TOTAL FUNDS</b>				<u>4,122,492</u>	<u>3,002,150</u>

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

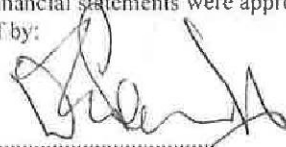
  
 Sir E Peacock, Chair of Trustees

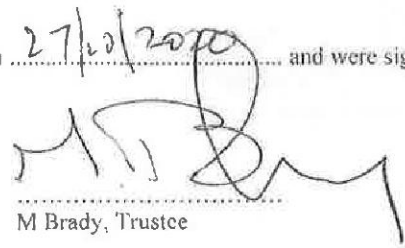
27/10/22  
  
 M Brady, Trustee

**THE BIG CAT SANCTUARY LIMITED****(REGISTERED NUMBER: 08864205)****STATEMENT OF FINANCIAL POSITION – THE BIG CAT SANCTUARY ONLY****At 31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,072,519	-	1,072,519	870,270
Investments	14	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		1,072,520	-	1,072,520	870,271
<b>CURRENT ASSETS</b>					
Stocks	15	31,072	-	31,072	28,966
Debtors	16	165,134	-	165,134	232,746
Cash at bank and in hand		<u>2,863,535</u>	<u>63,893</u>	<u>2,927,428</u>	<u>2,499,150</u>
		3,059,741	63,893	3,123,634	2,760,862
<b>CREDITORS</b>					
Amounts falling due within one year	17	(367,124)	-	(367,124)	(810,926)
<b>NET CURRENT ASSETS</b>		<u>2,692,617</u>	<u>63,893</u>	<u>2,756,510</u>	<u>1,949,936</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,765,137</u>	<u>63,893</u>	<u>3,829,030</u>	<u>2,820,207</u>
<b>NET ASSETS</b>		<u>3,765,137</u>	<u>63,893</u>	<u>3,829,030</u>	<u>2,820,207</u>
<b>FUNDS</b>					
Unrestricted funds	19			3,765,137	2,756,314
Restricted funds				<u>63,893</u>	<u>63,893</u>
<b>TOTAL FUNDS</b>				<u>3,829,030</u>	<u>2,820,207</u>

The financial statements were approved by the Board of Trustees on 27/12/2021 and were signed on its behalf by:

  
Sir E Peacock, Chair of Trustees

  
M Brady, Trustee

**THE BIG CAT SANCTUARY LIMITED**

**STATEMENT OF CASH FLOWS**  
**for the Year Ended 31 December 2021**

	Notes	31.12.21 £	31.12.20 £
Cash flows from operating activities			
Cash generated from operations	1	<u>1,301,611</u>	<u>747,701</u>
Net cash provided by operating activities		<u>1,301,611</u>	<u>747,701</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(438,722)</u>	<u>(239,090)</u>
Net cash used in investing activities		<u>(438,722)</u>	<u>(239,090)</u>
Change in cash and cash equivalents in the reporting period		862,889	508,611
Cash and cash equivalents at the beginning of the reporting period		<u>2,876,192</u>	<u>2,367,581</u>
Cash and cash equivalents at the end of the reporting period		<u>3,739,081</u>	<u>2,876,192</u>

**THE BIG CAT SANCTUARY LIMITED**

**NOTES TO THE STATEMENT OF CASH FLOWS**  
for the Year Ended 31 December 2021

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.12.21 £	31.12.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	1,120,342	154,150
Adjustments for:		
Depreciation charges	283,466	243,931
Corporation tax charge	12,519	15,595
(Increase)/Decrease in stocks	(2,106)	503
Decrease in debtors	114,528	422,254
(Decrease) in creditors	(227,138)	(88,832)
Net cash provided by operations	<u>1,301,611</u>	<u>747,701</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank and in hand	<u>2,876,192</u>	<u>862,889</u>	<u>3,739,081</u>
	<u>2,876,192</u>	<u>862,889</u>	<u>3,739,081</u>
<b>Total</b>	<u>2,876,192</u>	<u>862,889</u>	<u>3,739,081</u>

## **THE BIG CAT SANCTUARY LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS** **for the Year Ended 31 December 2021**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The Big Cat Sanctuary (Formerly Wildlife Heritage Foundation) is a registered charitable company in the United Kingdom. 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. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities is dedicated to the preservation, breeding and care of exotic big cats.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **Consolidation**

In the opinion of the members of the committee, the company and its subsidiary undertaking comprise a small group.

The consolidated financial statements incorporate the results of the charity and its trading subsidiaries, The Big Cat Sanctuary Experiences Limited for the year ended 31 December 2020. As a consolidated Statement of Financial Activities is published, a separate Statement of Financial Activities for the parent company is omitted from the group statements by virtue of Section 408 of the Companies Act 2006.

##### **Critical accounting judgements and key sources of estimation uncertainty**

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Useful economic lives of tangible assets**

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

##### **Income**

Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled. Animal adoption income is included in full in the Statement of Financial Activities when received.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

## **THE BIG CAT SANCTUARY LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS - CONTINUED** **for the Year Ended 31 December 2021**

#### **I. ACCOUNTING POLICIES – continued**

##### **Income (cont)**

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred. Experience day income is recognised when the experience day has been fully provided for. Lodge income is recognised during the period in which the lodge accommodation and associated experience is provided. Retail income is accounted for when the sale takes place.

##### **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Charitable donations payable to third parties are within the charitable objectives. Where unconditional donations are offered, this is accrued as soon as the recipient is notified of the donation, as this gives rise to a reasonable expectation that the recipient will receive the donation. Where donations are conditional relating to performance then the donation is only accrued when any unfulfilled conditions are outside of the control of the charity.

##### **Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold property and improvements	- 5% and 10% on cost
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Fixed assets below £500 are not capitalised.



**THE BIG CAT SANCTUARY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2021**

**I. ACCOUNTING POLICIES - continued**

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Donated stocks are fair valued.

**Current tax**

The tax payable is based on taxable profits of the company's subsidiary for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income and expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting date.

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Going concern**

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

**Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**THE BIG CAT SANCTUARY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the Year Ended 31 December 2021

**2. DONATIONS AND LEGACIES**

	Unrestricted funds	Restricted funds	31.12.21 Total funds £	31.12.20 Total funds £
Donations	320,968	-	320,968	565,637
Membership fees	209,968	-	209,968	189,106
Animal adoptions	145,064	-	145,064	96,886
	<u>675,000</u>	<u>-</u>	<u>676,000</u>	<u>851,629</u>

**3. OTHER TRADING ACTIVITIES**

	Unrestricted funds	Restricted funds	31.12.21 Total funds £	31.12.20 Total funds £
Shop sales	<u>262,044</u>	<u>-</u>	<u>262,044</u>	<u>108,779</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.12.21 £	31.12.20 £
Special events	Fundraising	1,335,724	184,149
Photographic groups	Experience days	69,071	21,642
Big cat encounters	Experience days	269,121	126,194
Other income	Experience days	14,781	2,687
Lodge experiences	Lodges	<u>942,350</u>	<u>755,698</u>
		<u>2,631,047</u>	<u>1,090,370</u>

**5. INCOME EARNED FROM OTHER ACTIVITIES**

The subsidiary, The Big Cat Sanctuary Experiences Limited, which is wholly owned by the parent, is a registered company (No. 09560661). The summary financial performance of the subsidiary alone is:

	31.12.21 £	31.12.20 £
Total income	977,876	693,488
Total expenditure	<u>(684,414)</u>	<u>(500,352)</u>
Net income	<u>293,462</u>	<u>193,136</u>

The assets and liabilities of the subsidiary are:

	31.12.21	31.12.20
Fixed assets	342,148	389,141
Current assets	919,195	512,024
Current liabilities	<u>(967,881)</u>	<u>(719,222)</u>
Total net assets	<u>293,462</u>	<u>181,943</u>

**THE BIG CAT SANCTUARY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the Year Ended 31 December 2021

**6. RAISING FUNDS**

**Other trading activities**

	Unrestricted funds	Restricted funds	31.12.21 Total funds	31.12.20 Total funds
	£	£	£	£
Opening stock	28,966	-	28,966	29,569
Purchases	120,436	-	120,436	36,606
Closing stock	(31,072)	-	(31,072)	(28,966)
	<u>118,330</u>	<u>-</u>	<u>118,330</u>	<u>37,209</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Fundraising	98,359	322,269	420,628
Preservation, breeding and care	101,354	947,653	1,049,007
Experience days	34,817	322,266	357,083
Lodges	<u>136,287</u>	<u>480,976</u>	<u>617,263</u>
	<u>370,817</u>	<u>2,073,164</u>	<u>2,443,981</u>

**8. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Fundraising	322,269	-	322,269
Preservation, breeding and care	940,717	6,936	947,653
Experience days	322,266	-	322,266
Lodges	<u>477,476</u>	<u>3,500</u>	<u>480,976</u>
	<u>2,062,728</u>	<u>10,436</u>	<u>2,073,164</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.21 £	31.12.20 £
Depreciation - owned assets	283,466	243,931
Auditors' remuneration	<u>5,000</u>	<u>5,000</u>

**THE BIG CAT SANCTUARY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2021**

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

The trustees consider the board of trustees, external consultants and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Foundation on a day to day basis. As detailed above, no trustees received remuneration during the period. The remuneration to the external consultants totalled £nil (2020: £nil)

**Key management personnel remuneration**

Gross remuneration and benefits received by key management personnel totalled £150,665 (2020: £56,790)

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**11. STAFF COSTS**

	31.12.21	31.12.20
	£	£
Wages and salaries	1,004,608	782,854
Social security costs	57,313	45,085
Other pension costs	<u>33,054</u>	<u>41,185</u>
	<u>1,094,975</u>	<u>869,124</u>

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Average number of employees	<u>48</u>	<u>50</u>

No employees received emoluments in excess of £60,000.

**THE BIG CAT SANCTUARY LIMITED****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2021****12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	851,629	-	851,629
<b>Charitable activities</b>			
Fundraising	184,149	-	184,149
Experience days	150,523	-	150,523
Lodges	755,698	-	755,698
Other trading activities	108,779	-	108,779
Other income	172,283	-	172,283
<b>Total</b>	<b>2,223,061</b>	<b>-</b>	<b>2,223,061</b>
<b>EXPENDITURE ON</b>			
Raising funds	37,209	-	37,209
<b>Charitable activities</b>			
Fundraising	193,162	-	193,162
Preservation, breeding and care	1,002,525	-	1,002,525
Experience days	374,132	-	374,132
Lodges	446,288	-	446,288
<b>Total</b>	<b>2,053,316</b>	<b>-</b>	<b>2,053,316</b>
Tax payable	(15,595)	-	(15,595)
<b>NET INCOME</b>	<b>154,150</b>	<b>-</b>	<b>154,150</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	2,784,107	63,893	2,848,000
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>2,938,257</b>	<b>63,893</b>	<b>3,002,150</b>

**THE BIG CAT SANCTUARY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the Year Ended 31 December 2021

**13. TANGIBLE FIXED ASSETS (group)**

	Leasehold improvements £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 January 2021	797,629	1,539,695	110,913
Additions	<u>6,377</u>	<u>417,456</u>	<u>3,058</u>
At 31 December 2021	<u>804,006</u>	<u>1,957,151</u>	<u>113,971</u>
<b>DEPRECIATION</b>			
At 1 January 2021	286,218	887,636	84,785
Charge for year	<u>64,526</u>	<u>195,447</u>	<u>5,837</u>
At 31 December 2021	<u>350,744</u>	<u>1,083,083</u>	<u>90,622</u>
<b>NET BOOK VALUE</b>			
At 31 December 2021	<u>453,262</u>	<u>874,068</u>	<u>23,349</u>
At 31 December 2020	<u>511,411</u>	<u>652,059</u>	<u>26,128</u>

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2021	136,496	31,738	59,992	2,676,463
Additions	<u>2,763</u>	<u>-</u>	<u>9,067</u>	<u>438,721</u>
At 31 December 2021	<u>139,259</u>	<u>31,738</u>	<u>69,059</u>	<u>3,115,184</u>
<b>DEPRECIATION</b>				
At 1 January 2021	92,196	18,527	47,688	1,417,050
Charge for year	<u>7,060</u>	<u>3,303</u>	<u>7,293</u>	<u>283,466</u>
At 31 December 2021	<u>99,256</u>	<u>21,830</u>	<u>54,981</u>	<u>1,700,516</u>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>40,003</u>	<u>9,908</u>	<u>14,078</u>	<u>1,414,668</u>
At 31 December 2020	<u>44,300</u>	<u>13,211</u>	<u>12,304</u>	<u>1,259,413</u>

**THE BIG CAT SANCTUARY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the Year Ended 31 December 2021

**13. TANGIBLE FIXED ASSETS (parent)**

	Leasehold improvements £	Improvements to property £	Plant and machinery £	
<b>COST</b>				
At 1 January 2021	302,376	1,539,695	80,259	
Additions	-	417,456	1,339	
At 31 December 2021	302,376	1,957,151	81,658	
<b>DEPRECIATION</b>				
At 1 January 2021	151,917	887,636	63,302	
Charge for year	15,000	195,447	3,671	
At 31 December 2021	166,917	1,083,083	66,973	
<b>NET BOOK VALUE</b>				
At 31 December 2021	135,459	874,068	14,685	
At 31 December 2020	150,459	652,059	16,957	
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2021	110,440	25,398	59,234	2,117,402
Additions	2,764	-	9,067	430,686
At 31 December 2021	113,204	25,398	68,301	2,548,088
<b>DEPRECIATION</b>				
At 1 January 2021	82,231	14,862	47,184	1,247,132
Charge for year	4,646	2,634	7,039	228,437
At 31 December 2021	86,877	17,496	54,223	1,475,569
<b>NET BOOK VALUE</b>				
At 31 December 2021	26,327	7,902	14,078	1,072,519
At 31 December 2020	28,209	10,536	12,050	870,270

**THE BIG CAT SANCTUARY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2021**

**14. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	<u>1</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>1</u>
At 31 December 2020	<u>1</u>

The group undertaking is The Big Cat Sanctuary Experiences Ltd, a wholly owned subsidiary of The Big Cat Sanctuary Ltd.  
There were no investment assets outside the UK.

**15. STOCKS**

	Group 31.12.21	Group 31.12.20	Charity 31.12.21	Charity 31.12.20
	£	£	£	£
Stocks	<u>31,072</u>	<u>28,966</u>	<u>31,072</u>	<u>28,966</u>
	<u>31,072</u>	<u>28,966</u>	<u>31,072</u>	<u>28,966</u>

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Group 31.12.21	Group 31.12.20	Charity 31.12.21	Charity 31.12.20
	£	£	£	£
Trade debtors	19,171	182,824	17,673	59,570
Other debtors	106,044	47,838	-	36,111
Amount due from subsidiary company	-	-	146,671	127,194
Prepayments	<u>790</u>	<u>9,871</u>	<u>790</u>	<u>9,871</u>
	<u>126,005</u>	<u>240,533</u>	<u>165,134</u>	<u>232,746</u>

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Group 31.12.21	Group 31.12.20	Charity 31.12.21	Charity 31.12.20
	£	£	£	£
Trade creditors	40,381	167,759	46,144	129,059
Social security and other taxes	43,684	22,831	12,517	2,177
VAT	46,146	68,838	31,052	6,925
Other creditors	1,027,295	1,128,231	250,083	664,525
Accrued expenses	<u>30,828</u>	<u>15,295</u>	<u>27,328</u>	<u>8,240</u>
	<u>1,188,334</u>	<u>1,402,954</u>	<u>367,124</u>	<u>810,926</u>



**BIG CAT SANCTUARY LIMITED****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2021****18. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.21	31.12.20
	£	£
Within one year	74,312	41,000
Between one and five years	<u>106,148</u>	<u>102,500</u>
	<u>180,460</u>	<u>143,500</u>

**19. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	2,938,257	1,120,342	4,058,599
<b>Restricted funds</b>			
Rusty spotted cats	500	-	500
Pallas cats	1,200	-	1,200
Sumatran tigers	7,756	-	7,756
Leopard enclosure	417	-	417
Small cat enclosure	15,000	-	15,000
Tiger pools/enclosure	11,578	-	11,578
Lion enclosure	12,871	-	12,871
Drainage	11,050	-	11,050
Roadways/pathways	1,021	-	1,021
Jaguar enclosure	2,500	-	2,500
	<u>63,893</u>	<u>-</u>	<u>63,893</u>
<b>TOTAL FUNDS</b>	<u>3,002,150</u>	<u>1,120,342</u>	<u>4,122,492</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,695,172	(2,574,830)	1,120,342
<b>TOTAL FUNDS</b>	<u>3,695,172</u>	<u>(2,574,830)</u>	<u>1,120,342</u>

**THE BIG CAT SANCTUARY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2021**

**19. MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	2,784,107	154,150	2,938,257
<b>Restricted funds</b>			
Rusty spotted cats	500	-	500
Pallas cats	1,200	-	1,200
Sumatran tigers	7,756	-	7,756
Leopard enclosure	417	-	417
Small cat enclosure	15,000	-	15,000
Tiger pools/enclosure	11,578	-	11,578
Lion enclosure	12,871	-	12,871
Drainage	11,050	-	11,050
Roadways/pathways	1,021	-	1,021
Jaguar enclosure	2,500	-	2,500
	<u>63,893</u>	<u>-</u>	<u>63,893</u>
<b>TOTAL FUNDS</b>	<u>2,848,000</u>	<u>154,150</u>	<u>3,002,150</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,223,061	(2,068,911)	154,150
	<u>2,223,061</u>	<u>(2,068,911)</u>	<u>154,150</u>
<b>TOTAL FUNDS</b>	<u>2,223,061</u>	<u>(2,068,911)</u>	<u>154,150</u>

**THE BIG CAT SANCTUARY LIMITED****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2021****19. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	2,784,107	1,274,492	4,058,599
<b>Restricted funds</b>			
Rusty spotted cats	500	-	500
Pallas cats	1,200	-	1,200
Sumatran tigers	7,756	-	7,756
Leopard enclosure	417	-	417
Small cat enclosure	15,000	-	15,000
Tiger pools/enclosure	11,578	-	11,578
Lion enclosure	12,871	-	12,871
Drainage	11,050	-	11,050
Roadways/pathways	1,021	-	1,021
Jaguar enclosure	2,500	-	2,500
	<u>63,893</u>	<u>-</u>	<u>63,893</u>
<b>TOTAL FUNDS</b>	<u>2,848,000</u>	<u>1,274,492</u>	<u>4,122,492</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,918,233	(4,643,741)	1,274,492
<b>TOTAL FUNDS</b>	<u>5,918,233</u>	<u>(4,643,741)</u>	<u>1,274,492</u>

THE BIG CAT SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2021

19. **MOVEMENT IN FUNDS - continued**

Rusty spotted cats - To fund the extension of the rusty spotted cats enclosure.

Pallas cats - To fund the extension of the pallas cats enclosure.

Sumatran tigers - To fund the refurbishment of the enclosure.

Leopard enclosure - To fund the extension/refurbishment of various cat enclosures.

Small cat and Lion enclosures - To fund the extension/refurbishment of the small cat and lion enclosures.

Tiger pools/enclosure - To fund the provision of a pool in each of the tiger enclosures. This is an ongoing long term project.

Drainage - To fund the improvement of the drainage of water around the site. This is a long term project and work will commence when all funding is in place.

Roadways/pathways - To fund the building of new roadways and pathways around the site to make it more accessible in the winter.

Jaguar enclosure - To fund the extension/refurbishment of the new jaguar enclosures.

**THE BIG CAT SANCTUARY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2021**

**20. RELATED PARTY DISCLOSURES**

The charitable company trustee, Lynn Whitnall is also director of Parkside Leisure Limited.

The site from which The Big Cat Sanctuary operates is owned by Parkside Leisure Limited. The charitable company has a five year lease which commenced in July 2019 at a rent of £41,000 per annum.

During the year, £41,000 (2020: £44,928) was paid to Parkside Leisure Limited for rent of the site. Other expenses totalling £78,896 (2020: £54,105) were charged by Parkside Leisure Limited for other premises expenses. At 31 December 2021 amount due to Parkside Leisure Limited was £nil (2020: £nil). The charity also received during the year, a donation from Parkside Leisure Ltd amounting to £1,100 (2020: £nil)

The charitable company trustee, Lynn Whitnall is also director of Paradise Wildlife Park Ltd (PWP).

During the year, £1,211 (2020: £853) was invoiced by Paradise Wildlife Park Ltd for various costs. At 31 December 2021, the charitable company owed Paradise Wildlife Park Ltd £1,465 (2020: £nil).

The trustees have taken advantage of the exemption available under SORP 2015 (FRS102) and have not disclosed related party transactions with the subsidiary undertaking.

**21. COMPANY STATUS**

The company is a company limited by guarantee and has no share capital. Every member of the company undertakes to contribute in a winding up a sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

