

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

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THE BIG CAT SANCTUARY (GROUP)

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

THE BIG CAT SANCTUARY (GROUP)

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for the Year Ended 31 December 2022

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THE BIG CAT SANCTUARY (GROUP)

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2022**

The trustees present herewith their report and the financial statements for the year ended 31st December 2022. 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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Big Cat Sanctuary, 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

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.

STRATEGIC REPORT

Achievement and performance

After a couple of years in the making with delays due to the pandemic, we were exceptionally proud to finally complete and open our Animal Resource Centre (ARC) in 2022. The ARC is a multi-purpose building which allows 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.

The opening of the ARC was combined with an official event in celebration of the life of Dr John Lewis whom the veterinary room has been named in memory of.

The Big Cat Sanctuary were also thrilled to successfully receive low carbon in the south-east funding for solar panels on the ARC which contributed 40% of funding towards the installation of the solar panels and the sanctuary's mission to be more sustainable.

Following the pandemic, 2022 allowed the Sanctuary to re-start their fundraising efforts in-person with the return of the Conservation Conversation events and Maya's May Feast Fundraising Dinner.

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

2022 was another busy year for cat moves with the arrival of Kiranha, a Sumatran Tiger from Chester Zoo as well as the departure of the last of our snow leopard cubs born in 2021; Khumbu to Twycross Zoo as part of the European Endangered Breeding Programme.

Unfortunately the cat collection was reaching an older average age and there were sad goodbyes in 2022 with the passing of Bajrami, the cheetah, Sophia, the jaguar and the last of our 3 African Lion brothers, Tiny.

An immersive conservation trip to Ol Pejeta Conservancy, Kenya took place with 2 groups of staff, volunteers and supporter in October 2022 which was extremely popular providing the opportunity to experience first-hand the work of one of our conservation partners.

THE BIG CAT SANCTUARY (GROUP)

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2022**

STRATEGIC REPORT

Financial review

Financial position

Group income for the year was £4,208,839 (2021: £3,695,172). Group expenditure amounted to £3,518,769 (2021: £2,562,311) net movement in funds for the year was a surplus of £682,948 (2021: £1,120,342). As at 31st December 2022 total reserves amounted to £4,805,440 (2021: £4,122,492)

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 2022, the trustees consider it appropriate to hold free reserves equivalent to six months general expenditure, about £1,750,000 (2021: £1,350,000). The unrestricted reserves at 31 December 2022 amounted to £4,777,569 (2021: £4,058,599). 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 and Senior Managers 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. 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.

Principal risks and uncertainties

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

Zoo Licence

Our current license is valid until 28th February 2029.

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

We are working to reach pre-pandemic experience and lodge occupants as well as finding new ways to engage our membership and reach a new audience. 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, however the remaining Trustees would search immediately for another trustee. The next is Nigel Anderson, General Manager. We have other Heads of Departments to oversee the Sanctuary temporarily until a new General 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.

Future plans

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. 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 Pallas's cats and Snow leopards as well as hopes for the arrival of new cats to form breeding pairs for the future.

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.

THE BIG CAT SANCTUARY (GROUP)

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2022**

The Big Cat Sanctuary 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.

Recruitment and appointment of new 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.

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 21st April 2022.

Organisational structure

Any decisions that affect existing or new policies are made by the Board.

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

Wider network

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 28th February 2029.

Related parties

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.

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

P Wiggins (appointed 30.4.22)

Company Secretary

R E Spiller

THE BIG CAT SANCTUARY (GROUP)

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Big Cat Sanctuary (Group) 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;
- 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.

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

The auditors, Brindley Millen Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 09/21/2023..... and signed on the board's behalf by:

Eric Peacock
[Eric Peacock \(Sep 21, 2023 15:17 GMT+1\)](#)
.....
Sir W E Peacock, Chair of Trustees

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE BIG CAT SANCTUARY (GROUP)

Opinion

We have audited the financial statements of The Big Cat Sanctuary (Group) (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 charitable company's affairs as at 31 December 2022 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 financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 trustees 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 financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Opinions 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 financial statements are prepared is consistent with the 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE BIG CAT SANCTUARY (GROUP)

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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 financial statements.

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 financial statements is located on the Financial Reporting Council's website at 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 charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Maurice Brindley

[Maurice Brindley \(Sep 22, 2023 13:54 GMT+1\)](#)

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

09/22/2023

Date:

THE BIG CAT SANCTUARY (GROUP)**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES****(including income and expenditure account)
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	850,409	-	850,409	676,000
Charitable activities	4				
Fundraising		824,621	-	824,621	1,335,724
Experience days		508,890	-	508,890	352,973
Lodges		1,736,122	-	1,736,122	942,350
Other trading activities	3	262,157	-	262,157	262,044
Other income		<u>26,640</u>	<u>-</u>	<u>26,640</u>	<u>126,081</u>
Total		<u>4,208,839</u>	<u>-</u>	<u>4,208,839</u>	<u>3,695,172</u>
EXPENDITURE ON					
Raising funds	6	110,229	-	110,229	118,330
Charitable activities	7				
Fundraising		590,930	-	590,930	420,628
Preservation, breeding and care		1,685,766	-	1,685,766	1,049,007
Experience days		497,199	-	497,199	357,083
Lodges		<u>636,645</u>	<u>-</u>	<u>636,645</u>	<u>617,263</u>
Total		<u>3,518,769</u>	<u>-</u>	<u>3,518,769</u>	<u>2,562,311</u>
NET INCOME BEFORE TAXATION		690,070	-	690,070	1,132,861
Tax payable		<u>(7,122)</u>	<u>-</u>	<u>(7,122)</u>	<u>(12,519)</u>
NET INCOME FOR THE FINANCIAL YEAR		682,948	-	682,948	1,120,342
Transfer between funds		36,022	(36,022)		
Net movement in funds		<u>718,970</u>	<u>(36,022)</u>	<u>682,948</u>	<u>1,120,342</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>4,058,599</u>	<u>63,893</u>	<u>4,122,492</u>	<u>3,002,150</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>4,777,569</u></u>	<u><u>27,871</u></u>	<u><u>4,805,440</u></u>	<u><u>4,122,492</u></u>

The notes form part of these financial statements

THE BIG CAT SANCTUARY (GROUP)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AT 31 December 2022

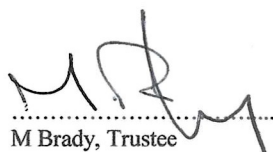
	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Intangible assets	13	22,399	-	22,399	-
Tangible assets	14	<u>1,725,176</u>	<u>-</u>	<u>1,725,176</u>	<u>1,414,668</u>
		1,747,575	-	1,747,575	1,414,668
CURRENT ASSETS					
Stocks	18	35,415	-	35,415	31,072
Debtors	19	182,181	-	182,181	126,005
Cash at bank and in hand		<u>3,373,758</u>	<u>27,871</u>	<u>3,401,629</u>	<u>3,739,081</u>
		3,591,354	27,871	3,619,225	3,896,158
CREDITORS					
Amounts falling due within one year	20	(561,360)	-	(561,360)	(1,188,334)
NET CURRENT ASSETS		<u>3,029,994</u>	<u>27,871</u>	<u>3,057,865</u>	<u>2,707,824</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,777,569</u>	<u>27,871</u>	<u>4,805,440</u>	<u>4,122,492</u>
NET ASSETS		<u>4,777,569</u>	<u>27,871</u>	<u>4,805,440</u>	<u>4,122,492</u>
FUNDS	22				
Unrestricted funds				4,777,569	4,058,599
Restricted funds				<u>27,871</u>	<u>63,893</u>
TOTAL FUNDS				<u>4,805,440</u>	<u>4,122,492</u>

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

Eric Peacock

Eric Peacock (Sep 21, 2023 15:17 GMT+1)

Sir W E Peacock, Chair of Trustees


M Brady, Trustee

THE BIG CAT SANCTUARY LIMITED**(REGISTERED NUMBER: 08864205)****STATEMENT OF FINANCIAL POSITION – THE BIG CAT SANCTUARY ONLY****AT 31 December 2022**

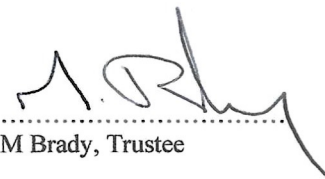
	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Intangible assets	15	22,399	-	22,399	-
Tangible assets	16	1,404,278	-	1,404,278	1,072,519
Investments	17	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		1,426,678	-	1,426,678	1,072,520
CURRENT ASSETS					
Stocks	18	35,415	-	35,415	31,072
Debtors	19	452,457	-	452,457	165,134
Cash at bank and in hand		<u>2,404,986</u>	<u>27,871</u>	<u>2,432,857</u>	<u>2,927,428</u>
		2,892,858	27,871	2,920,729	3,123,634
CREDITORS					
Amounts falling due within one year	20	(306,358)	-	(306,358)	(367,124)
NET CURRENT ASSETS		<u>2,586,500</u>	<u>27,871</u>	<u>2,614,371</u>	<u>2,756,510</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,013,178</u>	<u>27,871</u>	<u>4,041,049</u>	<u>3,829,030</u>
NET ASSETS		<u>4,013,178</u>	<u>27,871</u>	<u>4,041,049</u>	<u>3,829,030</u>
FUNDS	22				
Unrestricted funds				4,013,178	3,765,137
Restricted funds				<u>27,871</u>	<u>63,893</u>
TOTAL FUNDS				<u>4,041,049</u>	<u>3,829,030</u>

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

Eric Peacock

Eric Peacock (Sep 21, 2023 15:17 GMT+1)

Sir E Peacock, Chair of Trustees



M Brady, Trustee

THE BIG CAT SANCTUARY (GROUP)**CASH FLOW STATEMENT****for the Year Ended 31 December 2022**

	Notes	31.12.22 £	31.12.21 £
Cash flows from operating activities			
Cash generated from operations	1	377,855	1,301,611
Tax paid		<u>(28,113)</u>	<u>-</u>
Net cash provided by operating activities		<u>349,742</u>	<u>1,301,611</u>
 Cash flows from investing activities			
Purchase of intangible fixed assets		(22,399)	-
Purchase of tangible fixed assets		<u>(664,795)</u>	<u>(438,722)</u>
Net cash used in investing activities		<u>(687,194)</u>	<u>(438,722)</u>
 Change in cash and cash equivalents in the reporting period		 (337,452)	 862,889
Cash and cash equivalents at the beginning of the reporting period		<u>3,739,081</u>	<u>2,876,192</u>
 Cash and cash equivalents at the end of the reporting period		 <u>3,401,629</u>	 <u>3,739,081</u>

The notes form part of these financial statements

THE BIG CAT SANCTUARY (GROUP)

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 December 2022

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

	31.12.22 £	31.12.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	682,948	1,120,342
Adjustments for:		
Depreciation charges	353,668	283,466
Corporation Tax charge	9,440	12,519
Loss on disposal of fixed assets	618	-
Increase in stocks	(4,342)	(2,106)
(Increase)/decrease in debtors	(56,176)	114,528
Decrease in creditors	<u>(608,301)</u>	<u>(227,138)</u>
Net cash provided by operations	<u>377,855</u>	<u>1,301,611</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank and in hand	<u>3,739,081</u>	<u>(337,452)</u>	<u>3,401,629</u>
	<u>3,739,081</u>	<u>(337,452)</u>	<u>3,401,629</u>
Total	<u>3,739,081</u>	<u>(337,452)</u>	<u>3,401,629</u>

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Big Cat Sanctuary 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 and 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) (effective 1 January 2019) 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 and 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.

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.

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.

THE BIG CAT SANCTUARY (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 December 2022**

1. ACCOUNTING POLICIES - continued

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.

Improvements to property	at varying rates on cost
Plant and machinery	20% and 25% on reducing balance
Fixtures and fittings	15% and 25% 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.

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.

Taxation

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.

THE BIG CAT SANCTUARY (GROUP)**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 December 2022**1. ACCOUNTING POLICIES - continued****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. Based on these assessments the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

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.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
Donations	592,282	-	592,282	320,969
Membership fees	175,203	-	175,203	209,968
Animal adoptions	<u>82,924</u>	<u>-</u>	<u>82,924</u>	<u>145,063</u>
	<u>850,409</u>	<u>-</u>	<u>850,409</u>	<u>676,000</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
Shop sales	<u>262,157</u>	<u>-</u>	<u>262,157</u>	<u>262,044</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.22 £	31.12.21 £
Special events	Fundraising	824,621	1,335,724
Photographic groups	Experience days	88,734	69,071
Big cat encounters	Experience days	406,156	269,121
Other income	Experience days	14,000	14,781
Lodge experiences	Lodges	1,736,122	942,350
		<u>3,069,633</u>	<u>2,631,047</u>

THE BIG CAT SANCTUARY (GROUP)**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 December 2022**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:

	31.12.22	31.12.21
	£	£
Total income	1,736,122	977,876
Total expenditure	<u>(971,731)</u>	<u>(684,415)</u>
Net income	<u>764,391</u>	<u>293,461</u>

The assets and liabilities of the subsidiary are:

Fixed assets	320,898	342,148
Current assets	972,458	919,195
Current liabilities	<u>(528,964)</u>	<u>(967,881)</u>
Total net assets	<u>764,392</u>	<u>293,462</u>

6. RAISING FUNDS**Other trading activities**

	Unrestricted funds	Restricted funds	31.12.22 Total funds	31.12.21 Total funds
	£	£	£	£
Opening stock	31,072	-	31,072	28,966
Purchases	114,572	-	114,572	120,436
Closing stock	<u>(35,415)</u>	<u>-</u>	<u>(35,415)</u>	<u>(31,072)</u>
	<u>110,229</u>	<u>-</u>	<u>110,229</u>	<u>118,330</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Fundraising	132,883	458,047	590,930
Preservation, breeding and care	125,900	1,559,866	1,685,766
Experience days	39,153	458,046	497,199
Lodges	<u>165,079</u>	<u>469,566</u>	<u>634,645</u>
	<u>463,015</u>	<u>2,945,525</u>	<u>3,408,540</u>

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Fundraising	458,047	-	458,047
Preservation, breeding and care	1,530,498	29,368	1,559,866
Experience days	458,046	-	458,046
Lodges	<u>464,541</u>	<u>5,025</u>	<u>469,566</u>
	<u>2,911,132</u>	<u>34,393</u>	<u>2,945,525</u>

THE BIG CAT SANCTUARY (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

9. NET INCOME/(EXPENDITURE)

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

	31.12.22	31.12.21
	£	£
Depreciation - owned assets	353,669	283,466
Other operating leases	56,153	56,120
Deficit on disposal of fixed assets	618	-
Auditors remuneration	<u>5,600</u>	<u>5500</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

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.. Mr P Wiggins, a trustee appointed in 2022, was paid £ 9,746 for architectural services.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

11. STAFF COSTS

	31.12.22	31.12.21
	£	£
Wages and salaries	1,156,042	917,078
Social security costs	77,186	57,313
Other pension costs	<u>63,069</u>	<u>33,054</u>
	<u>1,296,297</u>	<u>1,007,445</u>

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

	31.12.22	31.12.21
Average number of employees	<u>43</u>	<u>48</u>

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

Key management personnel remuneration

Gross remuneration and benefits received by key management personnel totalled £ 185,117 (2021: £150,665)

THE BIG CAT SANCTUARY (GROUP)**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 December 2022**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	676,000	-	676,000
Charitable activities			
Fundraising	1,335,724	-	1,335,724
Experience days	352,973	-	352,973
Lodges	942,350	-	942,350
Other trading activities	262,044	-	262,044
Other income	<u>126,081</u>	<u>-</u>	<u>126,081</u>
Total	<u>3,695,172</u>	<u>-</u>	<u>3,695,172</u>
EXPENDITURE ON			
Raising funds	118,330	-	118,330
Charitable activities			
Fundraising	420,628	-	420,628
Preservation, breeding and care	1,049,007	-	1,049,007
Experience days	357,083	-	357,083
Lodges	<u>617,263</u>	<u>-</u>	<u>617,263</u>
Total	<u>2,562,311</u>	<u>-</u>	<u>2,562,311</u>
Tax payable	<u>(12,519)</u>	<u>-</u>	<u>(12,519)</u>
NET INCOME	1,120,342	-	1,120,342
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>2,938,257</u>	<u>63,893</u>	<u>3,002,150</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>4,058,599</u></u>	<u><u>63,893</u></u>	<u><u>4,122,492</u></u>

THE BIG CAT SANCTUARY (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

13. INTANGIBLE FIXED ASSETS (group)

	Website development £
COST	
Additions	<u>22,399</u>
NET BOOK VALUE	
At 31 December 2022	<u>22,399</u>
At 31 December 2021	<u>-</u>

14. TANGIBLE FIXED ASSETS (group)

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 January 2022	804,006	1,957,151	113,971
Additions	15,700	535,760	57,572
Disposals	-	-	-
At 31 December 2022	<u>819,706</u>	<u>2,492,911</u>	<u>171,543</u>
DEPRECIATION			
At 1 January 2022	350,744	1,083,083	90,622
Charge for year	66,733	241,929	17,001
Eliminated on disposal	-	-	-
At 31 December 2022	<u>417,477</u>	<u>1,325,012</u>	<u>107,623</u>
NET BOOK VALUE			
At 31 December 2022	<u>402,229</u>	<u>1,167,899</u>	<u>63,920</u>
At 31 December 2021	<u>453,262</u>	<u>874,068</u>	<u>23,349</u>

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2022	139,259	31,738	69,059	3,115,184
Additions	38,082	-	17,681	664,795
Disposals	-	(10,548)	-	(10,548)
At 31 December 2022	<u>177,341</u>	<u>21,190</u>	<u>86,740</u>	<u>3,769,431</u>
DEPRECIATION				
At 1 January 2022	99,256	21,830	54,981	1,700,516
Charge for year	15,097	2,323	10,586	353,669
Eliminated on disposal	-	(9,930)	-	(9,930)
At 31 December 2022	<u>114,353</u>	<u>14,223</u>	<u>65,567</u>	<u>2,044,255</u>
NET BOOK VALUE				
At 31 December 2022	<u>62,988</u>	<u>6,967</u>	<u>21,173</u>	<u>1,725,176</u>
At 31 December 2021	<u>40,003</u>	<u>9,908</u>	<u>14,078</u>	<u>1,414,668</u>

THE BIG CAT SANCTUARY (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

15. INTANGIBLE FIXED ASSETS (parent)

	Website development £
COST	
Additions	<u>22,399</u>
NET BOOK VALUE	
At 31 December 2022	<u>22,399</u>
At 31 December 2021	<u>-</u>

16. TANGIBLE FIXED ASSETS (parent)

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 January 2022	302,376	1,957,151	81,658
Additions	-	535,760	49,901
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2022	<u>302,376</u>	<u>2,492,911</u>	<u>131,559</u>
DEPRECIATION			
At 1 January 2022	166,917	1,083,083	66,973
Charge for year	15,000	241,929	12,917
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2022	<u>181,917</u>	<u>1,325,012</u>	<u>79,890</u>
NET BOOK VALUE			
At 31 December 2022	<u>120,459</u>	<u>1,167,899</u>	<u>51,669</u>
At 31 December 2021	<u>135,459</u>	<u>874,068</u>	<u>14,685</u>

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2022	113,204	25,398	68,301	2,548,088
Additions	17,927	-	17,681	621,269
Disposals	<u>-</u>	<u>(10,548)</u>	<u>-</u>	<u>(10,548)</u>
At 31 December 2022	<u>131,131</u>	<u>14,850</u>	<u>85,982</u>	<u>3,158,809</u>
DEPRECIATION				
At 1 January 2022	86,877	17,496	54,223	1,475,569
Charge for year	6,639	1,821	10,586	288,892
Eliminated on disposal	<u>-</u>	<u>(9,930)</u>	<u>-</u>	<u>(9,930)</u>
At 31 December 2022	<u>93,516</u>	<u>9,387</u>	<u>64,809</u>	<u>1,754,531</u>
NET BOOK VALUE				
At 31 December 2022	<u>37,615</u>	<u>5,463</u>	<u>21,173</u>	<u>1,404,278</u>
At 31 December 2021	<u>26,327</u>	<u>7,902</u>	<u>14,078</u>	<u>1,072,519</u>

THE BIG CAT SANCTUARY (GROUP)**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 December 2022**17. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
COST	
At 1 January 2022 and 31 December 2022	<u>1</u>
NET BOOK VALUE	
At 31 December 2022	<u>1</u>
At 31 December 2021	<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.

18. STOCKS

	Group 31.12.22	Group 31.12.21	Charity 31.12.22	Charity 31.12.21
	£	£	£	£
Stocks	<u>35,415</u>	<u>31,072</u>	<u>35,415</u>	<u>31,072</u>
	<u>35,415</u>	<u>31,072</u>	<u>35,415</u>	<u>31,072</u>

19. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 31.12.22	Group 31.12.21	Charity 31.12.22	Charity 31.12.21
	£	£	£	£
Trade debtors	4,971	19,171	1,286	17,673
Other debtors	165,999	106,044	165,999	-
Amount due from subsidiary company	-	-	273,962	146,671
Prepayments	<u>11,210</u>	<u>790</u>	<u>11,210</u>	<u>790</u>
	<u>182,180</u>	<u>126,005</u>	<u>452,457</u>	<u>165,134</u>

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 31.12.22	Group 31.12.21	Charity 31.12.22	Charity 31.12.21
	£	£	£	£
Trade creditors	56,804	40,381	54,599	46,144
Social security and other taxes	34,453	43,684	25,013	12,517
VAT	65,539	46,146	-	31,052
Other creditors	303,709	1,027,295	129,391	250,083
Accrued expenses	<u>100,855</u>	<u>30,828</u>	<u>97,355</u>	<u>27,328</u>
	<u>561,360</u>	<u>1,188,334</u>	<u>306,358</u>	<u>367,124</u>

BIG CAT SANCTUARY LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2021**21. LEASING AGREEMENTS**

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

	31.12.22 £	31.12.21 £
Within one year	51,360	74,312
Between one and five years	<u>25,680</u>	<u>106,148</u>

22. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	4,058,599	682,948	36,022	4,777,569
Restricted funds				
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	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>	<u>-</u>
	<u>63,893</u>	<u>-</u>	<u>(36,022)</u>	<u>27,871</u>
TOTAL FUNDS	<u><u>4,122,492</u></u>	<u><u>682,948</u></u>	<u><u>-</u></u>	<u><u>4,805,440</u></u>

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

	Incoming resources £	Resources expended £	Tax payable £	Movement in funds £
Unrestricted funds				
General fund	4,208,839	(3,518,769)	(7,122)	682,948
TOTAL FUNDS	<u><u>4,208,839</u></u>	<u><u>(3,518,769)</u></u>	<u><u>(7,122)</u></u>	<u><u>682,948</u></u>

THE BIG CAT SANCTUARY (GROUP)**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 December 2022**22. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	2,938,257	1,120,342	4,058,599
Restricted funds			
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>
TOTAL FUNDS	<u>3,002,150</u>	<u>1,120,342</u>	<u>4,122,492</u>

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

	Incoming resources £	Resources expended £	Tax payable £	Movement in funds £
Unrestricted funds				
General fund	3,695,172	(2,562,311)	(12,519)	1,120,342
	<u>3,695,172</u>	<u>(2,562,311)</u>	<u>(12,519)</u>	<u>1,120,342</u>
TOTAL FUNDS	<u>3,695,172</u>	<u>(2,562,311)</u>	<u>(12,519)</u>	<u>1,120,342</u>

THE BIG CAT SANCTUARY (GROUP)**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 December 2022**22. MOVEMENT IN FUNDS - continued**

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	2,938,257	1,803,290	36,022	4,777,569
Restricted funds				
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>(36,022)</u>	<u>27,871</u>
TOTAL FUNDS	<u>3,002,150</u>	<u>1,803,290</u>	<u>-</u>	<u>4,805,440</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 £	Tax payable £	Movement in funds £
Unrestricted funds				
General fund	7,904,011	(6,081,080)	(19,641)	1,803,290
TOTAL FUNDS	<u>7,904,011</u>	<u>(6,081,080)</u>	<u>(19,641)</u>	<u>1,803,290</u>

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.

Drainage - To fund the improvement of the drainage of water around the site.

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 (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

23. RELATED PARTY DISCLOSURES

Lynn Whitnall, a trustee of the charitable company, is also a 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 (2021: £41,000) was paid to Parkside Leisure Limited for rent of the site. Other expenses totalling £88,688 (2021: £78,896) were charged by Parkside Leisure Limited for other premises expenses. At 31 December 2022 amount due to Parkside Leisure Limited was £9,715 (2021: £nil). The charity also received during the year, a donation from Parkside Leisure Ltd amounting to £2,550 (2021: £1,100)

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

During the year, £24,588 (2021: £1,211) was invoiced by Paradise Wildlife Park Ltd for various costs. At 31 December 2021, the charitable company owed Paradise Wildlife Park Ltd £1,013 (2021: £1,465).

The trustees have taken advantage of the exemption available under SORP 2019 (FRS102) and have not disclosed related party transactions with the subsidiary undertaking.

24. 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.