

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 2024
FOR
THE BIG CAT SANCTUARY LIMITED (GROUP)**

Brindley Millen Limited
Statutory Auditors
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

THE BIG CAT SANCTUARY LIMITED (GROUP)

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THE BIG CAT SANCTUARY LIMITED (GROUP)

REPORT OF THE TRUSTEES for the Year Ended 31 DECEMBER 2024

The trustees present herewith their report and the financial statements for the year ended 31st December 2024. 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.

THE BIG CAT SANCTUARY LIMITED (GROUP)

REPORT OF THE TRUSTEES for the Year Ended 31 DECEMBER 2024

STRATEGIC REPORT

Achievement and performance

2024 has been a truly transformative year for The Big Cat Sanctuary, underscored by powerful conservation work, compelling storytelling, and meaningful change within our leadership and outreach.

This year saw the launch of our *Big Cats in Crisis* campaign — a flagship initiative aimed at raising awareness and support for endangered big cats around the world. Central to this campaign was the successful and emotional rescue of five lions from war-torn Ukraine. The first of these, Yuna, arrived safely at the Sanctuary in 2024 and has already become a powerful ambassador for rescue and rehabilitation efforts worldwide.

We were honoured to be named ‘Animal and Environment Charity of the Year’ for Kent, a recognition that reflects our unwavering commitment to both animal welfare and public engagement.

In an exciting step forward for our team’s involvement in global conservation, Chris and Gill became the first recipients of our newly established *Conservation Award*, will enable them to visit the Uganda Wildlife Education Centre (UWEC) to support and learn from frontline conservation efforts.

We were delighted to welcome Clouded Leopards back to the Sanctuary — an important species with vulnerable wild populations. Their return strengthens our conservation breeding programmes and provides new educational opportunities for the public and supporters.

The fifth series of *One Zoo Three* aired in 2024, further raising awareness of the Sanctuary’s work and inspiring audiences about wildlife and conservation. We also began work on a dedicated documentary, *Saving Yuna*, which will tell the remarkable story of the lions rescued from Ukraine and the tireless efforts of our team to provide them with a safe future.

In 2024, we welcomed Cameron Whitnall as the new *Managing Director of The Big Cat Sanctuary*. Cameron brings fresh energy, deep knowledge, and a powerful commitment to continuing the Sanctuary’s legacy while driving forward our strategic goals.

As Trustees, we are proud to see The Big Cat Sanctuary evolve and lead with purpose. This year has been one of growth, resilience, and inspiration, all made possible by the dedication of our staff, volunteers, supporters, and partners. We look forward to continuing our mission to protect and advocate for big cats around the world.

Key performance indicators

Financial

Total income has risen by 26%, the charity also retains significant reserves and liquid assets.

THE BIG CAT SANCTUARY LIMITED (GROUP)

REPORT OF THE TRUSTEES for the Year Ended 31 DECEMBER 2024

STRATEGIC REPORT

Financial review

Financial position

Group income for the year was £3,646,058 (2023: £2,893,129). Group expenditure amounted to £3,237,474 (2023: £2,992,838) net movement in funds for the year was a surplus of £394,244 (2023: deficit £116,073). As at 31st December 2024 total reserves amounted to £5,083,611 (2023: £4,689,367)

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 2024, the trustees consider it appropriate to hold free reserves equivalent to six months general expenditure, about £1,600,000 (2023: £1,500,000). The unrestricted reserves at 31 December 2024 amounted to £3,661,062 (2023: £4,689,367). 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 General 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.

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, Trustee however the remaining Trustees would search immediately for another trustee. The next is Adam Terrington, 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.

THE BIG CAT SANCTUARY LIMITED (GROUP)

REPORT OF THE TRUSTEES for the Year Ended 31 DECEMBER 2024

STRATEGIC REPORT

Future plans

Through our Big Cats in Crisis project, we aim to rescue up to five lions from war-torn Ukraine and provide them with a safe and permanent home at the Sanctuary. We also plan to complete the construction of a new habitat for our clouded leopards and look forward to welcoming Bua and Django in 2025. Alongside this, we will be welcoming Kuda, a rusty-spotted cat, and two female white lions who will join Kasanga, our lone African male lion, to form a small pride for companionship. In addition, Asiatic lions Sonika and Sahee will move to our sister charity, Hertfordshire Zoo, as part of the EEP.

Our breeding programme continues to focus on the North Chinese Leopards, Snow leopards, Cheetah and Jaguars, while the trustees' target of £50,000 to donate to other conservation projects remains unchanged. Alongside this, we are committed to growing our membership scheme, expanding our online community, and strengthening support for the vital work we do.

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 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.

Organisational structure

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.

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 Hertfordshire Zoo.

Wider network

The charitable company has access to the World Association of Zoos and Aquaria through its links with Hertfordshire Zoo. 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.

THE BIG CAT SANCTUARY LIMITED (GROUP)

REPORT OF THE TRUSTEES for the Year Ended 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Marley Farm
Headcorn Road Smarden
Ashford
Kent
TN27 8PJ

Trustees

M J Brady
W E Peacock
L K Whitnall
T P Whitnall
S J Winterburn
P Wiggins (resigned 15.12.24)
G Batters (appointed 7.8.24)
C S Whitnall (appointed 1.2.25)

Company Secretary

R E Spiller

Auditors

Brindley Millen Limited
Statutory Auditors
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

THE BIG CAT SANCTUARY LIMITED (GROUP)

REPORT OF THE TRUSTEES for the Year Ended 31 DECEMBER 2024

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 Limited, 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 09/25/2025..... and signed on the board's behalf by:



..Matt Brady (Sep 25, 2025 20:53:48 GMT+1).....

M Brady, Trustee

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

Opinion

We have audited the financial statements of The Big Cat Sanctuary (Group) (the 'charitable company') for the year ended 31 December 2024 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 2024 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.

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

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.

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.

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

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

Date: 09/26/2025

THE BIG CAT SANCTUARY LIMITED (GROUP)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)
for the Year Ended 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	588,960	427,965	1,016,925	561,419
Charitable activities	4				
Fundraising		655,936	-	655,936	729,673
Experience days		510,962	-	510,962	383,064
Lodges		1,199,881	-	1,199,881	972,355
Other trading activities	3	231,164	-	231,164	236,235
Other income		<u>31,190</u>	<u>-</u>	<u>31,190</u>	<u>10,383</u>
Total		<u>3,218,093</u>	<u>427,965</u>	<u>3,646,058</u>	<u>2,893,129</u>
EXPENDITURE ON					
Raising funds	6	116,849	-	116,849	72,965
Charitable activities	7				
Fundraising		562,965	8,576	571,541	512,258
Preservation, breeding and care		1,480,719	8,575	1,489,294	1,273,661
Experience days		478,306	8,575	486,881	461,067
Lodges		<u>572,909</u>	<u>-</u>	<u>572,909</u>	<u>672,887</u>
Total		<u>3,211,748</u>	<u>25,726</u>	<u>3,237,474</u>	<u>2,992,838</u>
Tax payable		<u>(14,340)</u>	<u>-</u>	<u>(14,340)</u>	<u>(16,364)</u>
NET INCOME/(EXPENDITURE)		(7,995)	402,239	394,244	(116,073)
Transfers between funds	21	<u>(1,020,311)</u>	<u>1,020,311</u>	<u>-</u>	<u>-</u>
Net movement in funds		(1,028,306)	1,422,550	394,244	(116,073)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>4,689,367</u>	<u>-</u>	<u>4,689,367</u>	<u>4,805,440</u>
TOTAL FUNDS CARRIED FORWARD		<u>3,661,061</u>	<u>1,422,550</u>	<u>5,083,611</u>	<u>4,689,367</u>

The notes form part of these financial statements

THE BIG CAT SANCTUARY LIMITED (GROUP)

**CONSOLIDATED BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Intangible assets	13	21,343	-	21,343	28,457
Tangible assets	15	<u>1,141,928</u>	<u>1,422,549</u>	<u>2,564,477</u>	<u>1,698,089</u>
		1,163,271	1,422,549	2,585,820	1,726,546
CURRENT ASSETS					
Stocks	18	38,103	-	38,103	27,051
Debtors	19	245,435	-	245,435	311,965
Cash at bank and in hand		<u>3,022,771</u>	<u>-</u>	<u>3,022,771</u>	<u>3,357,062</u>
		3,306,309	-	3,306,309	3,696,078
CREDITORS					
Amounts falling due within one year	20	<u>(808,518)</u>	<u>-</u>	<u>(808,518)</u>	<u>(733,257)</u>
NET CURRENT ASSETS		<u>2,497,791</u>	<u>-</u>	<u>2,497,791</u>	<u>2,962,821</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,661,062</u>	<u>1,422,549</u>	<u>5,083,611</u>	<u>4,689,367</u>
NET ASSETS		<u>3,661,062</u>	<u>1,422,549</u>	<u>5,083,611</u>	<u>4,689,367</u>
FUNDS	21				
Unrestricted funds				3,661,062	4,689,367
Restricted funds				<u>1,422,549</u>	<u>-</u>
TOTAL FUNDS				<u>5,083,611</u>	<u>4,689,367</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 09/25/2025
and were signed on its behalf by:



Matt Brady (Sep 25, 2025 20:53:48 GMT+1)

.....
M Brady, Trustee

THE BIG CAT SANCTUARY LIMITED (GROUP)
(REGISTERED NUMBER: 08864205)
BALANCE SHEET – THE BIG CAT SANCTUARY LIMITED ONLY
31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Intangible assets	14	21,343	-	21,343	28,457
Tangible assets	16	930,008	1,422,549	2,352,557	1,432,247
Investments	17	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		951,352	1,422,549	2,373,901	1,460,705
CURRENT ASSETS					
Debtors	19	426,633	-	426,633	452,514
Cash at bank and in hand		<u>1,916,867</u>	<u>-</u>	<u>1,916,867</u>	<u>2,644,978</u>
		2,343,500	-	2,343,500	3,097,492
CREDITORS					
Amounts falling due within one year	20	<u>(359,041)</u>	<u>-</u>	<u>(359,041)</u>	<u>(233,786)</u>
NET CURRENT ASSETS		<u>1,984,459</u>	<u>-</u>	<u>1,984,459</u>	<u>2,863,706</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,935,811</u>	<u>1,422,549</u>	<u>4,358,360</u>	<u>4,324,411</u>
NET ASSETS		<u>2,935,811</u>	<u>1,422,549</u>	<u>4,358,360</u>	<u>4,324,411</u>
FUNDS	21				
Unrestricted funds				2,935,811	4,324,411
Restricted funds				<u>1,422,549</u>	<u>-</u>
TOTAL FUNDS				<u>4,358,360</u>	<u>4,324,411</u>

09/25/2025

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



Matt Brady (Sep 25, 2025 20:53:48 GMT+1)

M Brady, Trustee

The notes form part of these financial statements

THE BIG CAT SANCTUARY LIMITED (GROUP)

**CASH FLOW STATEMENT
for the Year Ended 31 DECEMBER 2024**

	Notes	31.12.24 £	31.12.23 £
Cash flows from operating activities			
Cash generated from operations	1	926,714	317,008
Tax paid		<u>(16,364)</u>	<u>6,925</u>
Net cash provided by operating activities		<u>323,933</u>	<u>323,933</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		-	(13,172)
Purchase of tangible fixed assets		(1,244,641)	(340,631)
Sale of tangible fixed assets		-	1,667
Tax payable		<u>-</u>	<u>(16,364)</u>
Net cash used in investing activities		<u>(1,244,641)</u>	<u>(368,500)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		(334,291)	(44,567)
Cash and cash equivalents at the beginning of the reporting period		<u>3,357,062</u>	<u>3,401,629</u>
Cash and cash equivalents at the end of the reporting period		<u><u>3,022,771</u></u>	<u><u>3,357,062</u></u>

The notes form part of these financial statements

THE BIG CAT SANCTUARY LIMITED (GROUP)

NOTES TO THE CASH FLOW STATEMENT for the Year Ended 31 DECEMBER 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.24 £	31.12.23 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	394,244	(116,073)
Adjustments for:		
Depreciation charges	370,394	374,833
Tax payable	14,340	16,364
(Profit)/loss on disposal of fixed assets	-	(1,667)
Asset reclassification	14,972	-
Decrease/(increase) in stocks	(11,052)	8,364
Increase in debtors	66,530	(129,784)
Increase/(decrease) in creditors	77,286	164,971
Net cash provided by operations	<u>926,714</u>	<u>317,008</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank and in hand	<u>3,357,062</u>	<u>(334,291)</u>	<u>3,022,771</u>
	<u>3,357,062</u>	<u>(334,291)</u>	<u>3,022,771</u>
Total	<u>3,357,062</u>	<u>(334,291)</u>	<u>3,022,771</u>

The notes form part of these financial statements

THE BIG CAT SANCTUARY LIMITED (GROUP)

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 DECEMBER 2024

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 financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' 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.

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

THE BIG CAT SANCTUARY LIMITED (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 DECEMBER 2024

1. ACCOUNTING POLICIES - continued

Income

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.

Intangible fixed assets

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

Website	- 20% on cost
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Intangible 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 £750 are not capitalised.

THE BIG CAT SANCTUARY LIMITED (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 DECEMBER 2024

1. ACCOUNTING POLICIES - continued

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
Long leasehold	- 5% on cost
Plant and machinery	- 20% on reducing balance and 10% on cost
Fixtures and fittings	- 25% on reducing balance and 15% on cost
Motor vehicles	- 25% on reducing balance and 10% on cost
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 £750 are not capitalised. Assets in the course of construction are not depreciated until they are brought into use.

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.

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.

THE BIG CAT SANCTUARY LIMITED (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 DECEMBER 2024

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
Donations	304,219	427,965	732,184	224,153
Membership fees	232,260	-	232,260	297,468
Animal adoptions	<u>52,481</u>	<u>-</u>	<u>52,481</u>	<u>39,798</u>
	<u>588,960</u>	<u>427,965</u>	<u>1,016,925</u>	<u>561,419</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
Shop sales	<u>231,164</u>	<u>-</u>	<u>231,164</u>	<u>236,235</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.24 £	31.12.23 £
Special events	Fundraising	655,936	729,673
Photographic groups	Experience days	74,916	65,778
Big cat encounters	Experience days	417,273	298,526
Other income	Experience days	18,773	18,760
Lodge experiences	Lodges	<u>1,199,881</u>	<u>972,355</u>
		<u>2,366,779</u>	<u>2,085,092</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:

	31.12.24 £	31.12.23 £
Total income	1,431,045	1,208,590
Total expenditure	<u>(705,795)</u>	<u>(843,635)</u>
Net income	<u>725,250</u>	<u>364,955</u>

The assets and liabilities of the subsidiary are:

Fixed assets	211,920	265,843
Current assets	1,144,750	739,135
Current liabilities	<u>(631,419)</u>	<u>(640,022)</u>
Total net assets	<u>725,251</u>	<u>364,956</u>

THE BIG CAT SANCTUARY LIMITED (GROUP)

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024**

6. RAISING FUNDS

Other trading activities

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
Opening stock	27,051	-	27,051	35,415
Purchases	127,901	-	127,901	64,601
Closing stock	<u>(38,103)</u>	<u>-</u>	<u>(38,103)</u>	<u>(27,051)</u>
	<u>116,849</u>	<u>-</u>	<u>116,849</u>	<u>72,965</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Fundraising	113,601	457,940	571,541
Preservation, breeding and care	115,673	1,373,621	1,489,294
Experience days	28,944	457,937	486,881
Lodges	<u>83,522</u>	<u>489,387</u>	<u>572,909</u>
	<u>341,740</u>	<u>2,778,885</u>	<u>3,120,625</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Fundraising	457,940	-	457,940
Preservation, breeding and care	1,356,198	17,423	1,373,621
Experience days	457,937	-	457,937
Lodges	<u>487,602</u>	<u>1,785</u>	<u>489,387</u>
	<u>2,759,677</u>	<u>19,208</u>	<u>2,778,885</u>

9. NET INCOME/(EXPENDITURE)

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

	31.12.24 £	31.12.23 £
Depreciation - owned assets	363,281	367,718
Other operating leases	53,838	51,838
Surplus/(deficit) on disposal of fixed assets	-	(1,667)
Computer software amortisation	<u>7,114</u>	<u>7,114</u>

THE BIG CAT SANCTUARY LIMITED (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 DECEMBER 2024

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

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 £13,698 (2023 : £6,764).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

11. STAFF COSTS

	31.12.24	31.12.23
	£	£
Wages and salaries	1,010,272	1,093,373
Social security costs	80,025	83,021
Other pension costs	<u>59,861</u>	<u>63,100</u>
	<u>1,150,158</u>	<u>1,239,494</u>

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

	31.12.24	31.12.23
Average number of employees	<u>49</u>	<u>56</u>

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

Key management personnel remuneration

Gross remuneration and benefits received by key management personnel totalled £85,107 (2023: £152,874).

THE BIG CAT SANCTUARY LIMITED (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	561,419	-	561,419
Charitable activities			
Fundraising	729,673	-	729,673
Experience days	383,064	-	383,064
Lodges	972,355	-	972,355
Other trading activities	236,235	-	236,235
Other income	<u>10,383</u>	<u>-</u>	<u>10,383</u>
Total	<u>2,893,129</u>	<u>-</u>	<u>2,893,129</u>
EXPENDITURE ON			
Raising funds	72,965	-	72,965
Charitable activities			
Fundraising	512,258	-	512,258
Preservation, breeding and care	1,273,661	-	1,273,661
Experience days	461,067	-	461,067
Lodges	<u>672,887</u>	<u>-</u>	<u>672,887</u>
Total	<u>2,992,838</u>	<u>-</u>	<u>2,992,838</u>
Tax payable	<u>(16,364)</u>	<u>-</u>	<u>(16,364)</u>
NET INCOME/(EXPENDITURE)	(116,073)	-	(116,073)
Transfers between funds	<u>27,871</u>	<u>(27,871)</u>	<u>-</u>
Net movement in funds	(88,202)	(27,871)	(116,073)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>4,777,569</u>	<u>27,871</u>	<u>4,805,440</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>4,689,367</u></u>	<u><u>-</u></u>	<u><u>4,689,367</u></u>

THE BIG CAT SANCTUARY LIMITED (GROUP)

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024**

13. INTANGIBLE FIXED ASSETS (group)

Computer
software
£

COST

At 1 January 2024 and 31 December 2024

35,571

AMORTISATION

At 1 January 2024

7,114

Charge for year

7,114

At 31 December 2024

14,228

NET BOOK VALUE

At 31 December 2024

21,343

At 31 December 2023

28,457

14. INTANGIBLE FIXED ASSETS (parent)

Computer
software
£

COST

At 1 January 2024 and 31 December 2024

35,571

AMORTISATION

At 1 January 2024

7,114

Charge for year

7,114

At 31 December 2024

14,228

NET BOOK VALUE

At 31 December 2024

21,343

At 31 December 2023

28,457

THE BIG CAT SANCTUARY LIMITED (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

15. TANGIBLE FIXED ASSETS (group)

	Assets under construction £	Long leasehold £	Improvements to property £	Plant and machinery £
COST				
At 1 January 2024	248,498	826,099	2,524,693	219,705
Additions	1,189,023	-	-	52,799
Reclassification	(14,972)	-	-	-
At 31 December 2024	<u>1,422,549</u>	<u>826,099</u>	<u>2,524,693</u>	<u>272,504</u>
DEPRECIATION				
At 1 January 2024	-	484,968	1,577,481	133,060
Charge for year	-	<u>67,491</u>	<u>252,470</u>	<u>26,365</u>
At 31 December 2024	-	<u>552,459</u>	<u>1,829,951</u>	<u>159,425</u>
NET BOOK VALUE				
At 31 December 2024	<u>1,422,549</u>	<u>273,640</u>	<u>694,742</u>	<u>113,079</u>
At 31 December 2023	<u>248,498</u>	<u>341,131</u>	<u>947,212</u>	<u>86,645</u>
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2024	181,165	21,190	88,712	4,110,062
Additions	1,737	-	1,082	1,244,641
Reclassification	-	-	-	(14,972)
At 31 December 2024	<u>182,902</u>	<u>21,190</u>	<u>89,794</u>	<u>5,339,731</u>
DEPRECIATION				
At 1 January 2024	127,295	15,964	73,205	2,411,973
Charge for year	<u>10,531</u>	<u>1,307</u>	<u>5,117</u>	<u>363,281</u>
At 31 December 2024	<u>137,826</u>	<u>17,271</u>	<u>78,322</u>	<u>2,775,254</u>
NET BOOK VALUE				
At 31 December 2024	<u>45,076</u>	<u>3,919</u>	<u>11,472</u>	<u>2,564,477</u>
At 31 December 2023	<u>53,870</u>	<u>5,226</u>	<u>15,507</u>	<u>1,698,089</u>

THE BIG CAT SANCTUARY LIMITED (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

16. TANGIBLE FIXED ASSETS (parent)

	Assets under construction £	Long leasehold £	Improvements to property £	Plant and machinery £
COST				
At 1 January 2024	248,498	302,376	2,524,693	179,721
Additions	1,189,023	-	-	44,848
Reclassification	(14,972)	-	-	-
At 31 December 2024	<u>1,422,549</u>	<u>302,376</u>	<u>2,524,693</u>	<u>224,569</u>
DEPRECIATION				
At 1 January 2024	-	197,036	1,577,481	102,264
Charge for year	-	<u>15,119</u>	<u>252,470</u>	<u>22,080</u>
At 31 December 2024	-	<u>212,155</u>	<u>1,829,951</u>	<u>124,344</u>
NET BOOK VALUE				
At 31 December 2024	<u>1,422,549</u>	<u>90,221</u>	<u>694,742</u>	<u>100,225</u>
At 31 December 2023	<u>248,498</u>	<u>105,340</u>	<u>947,212</u>	<u>77,457</u>
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2024	134,015	14,850	87,954	3,492,107
Additions	1,737	-	1,082	1,236,690
Reclassification	-	-	-	(14,972)
At 31 December 2024	<u>135,752</u>	<u>14,850</u>	<u>89,036</u>	<u>4,713,825</u>
DEPRECIATION				
At 1 January 2024	99,880	10,753	72,447	2,059,860
Charge for year	<u>5,597</u>	<u>1,024</u>	<u>5,118</u>	<u>301,408</u>
At 31 December 2024	<u>105,477</u>	<u>11,777</u>	<u>77,564</u>	<u>2,361,268</u>
NET BOOK VALUE				
At 31 December 2024	<u>30,275</u>	<u>3,073</u>	<u>11,472</u>	<u>2,352,557</u>
At 31 December 2023	<u>34,135</u>	<u>4,097</u>	<u>15,508</u>	<u>1,432,247</u>

THE BIG CAT SANCTUARY LIMITED (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 DECEMBER 2024

17. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 January 2024 and 31 December 2024	<u>1</u>
NET BOOK VALUE	
At 31 December 2024	<u>1</u>
At 31 December 2023	<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 31.12.24	Group 31.12.23	Charity 31.12.24	Charity 31.12.23
	£	£	£	£
Stocks	<u>38,103</u>	<u>27,051</u>	-	-
	<u>38,103</u>	<u>27,051</u>	-	-

19. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 31.12.24	Group 31.12.23	Charity 31.12.24	Charity 31.12.23
	£	£	£	£
Trade debtors	9,457	3,548	8,714	3,548
Other debtors	37,903	109,716	83,664	109,716
Amount due from subsidiary company	-	-	136,179	140,549
Prepayments	<u>198,075</u>	<u>198,701</u>	<u>198,075</u>	<u>198,701</u>
	<u>245,435</u>	<u>311,965</u>	<u>426,633</u>	<u>452,514</u>

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 31.12.24	Group 31.12.23	Charity 31.12.24	Charity 31.12.23
	£	£	£	£
Trade creditors	14,672	19,725	14,672	15,952
Social security and other taxes	25,874	28,024	11,533	11,659
VAT	55,617	77,121	-	-
Other creditors	627,444	585,309	250,753	185,848
Accrued expenses	<u>84,911</u>	<u>23,078</u>	<u>82,082</u>	<u>20,328</u>
	<u>808,518</u>	<u>733,257</u>	<u>359,041</u>	<u>233,786</u>

THE BIG CAT SANCTUARY LIMITED (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

21. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	4,689,367	(7,994)	(1,020,311)	3,661,062
Restricted funds				
Cats in Crisis	-	402,238	1,020,311	1,422,549
TOTAL FUNDS	4,689,367	394,244	-	5,083,611

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	3,218,093	(3,211,747)	(14,340)	(7,994)
Restricted funds				
Cats in Crisis	427,965	(25,727)	-	402,238
TOTAL FUNDS	3,646,058	(3,237,474)	(14,340)	394,244

THE BIG CAT SANCTUARY LIMITED (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	4,777,569	(116,073)	27,871	4,689,367
Restricted funds				
Small cat enclosure	15,000	-	(15,000)	-
Lion enclosure	12,871	-	(12,871)	-
	<u>27,871</u>	<u>-</u>	<u>(27,871)</u>	<u>-</u>
TOTAL FUNDS	<u>4,805,440</u>	<u>(116,073)</u>	<u>-</u>	<u>4,689,367</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,893,129	(2,992,838)	(16,364)	(116,073)
	<u>2,893,129</u>	<u>(2,992,838)</u>	<u>(16,364)</u>	<u>(116,073)</u>
TOTAL FUNDS	<u>2,893,129</u>	<u>(2,992,838)</u>	<u>(16,364)</u>	<u>(116,073)</u>

THE BIG CAT SANCTUARY LIMITED (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 DECEMBER 2024

21. MOVEMENT IN FUNDS - continued

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

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	4,777,569	(124,067)	(992,440)	3,661,062
Restricted funds				
Small cat enclosure	15,000	-	(15,000)	-
Lion enclosure	12,871	-	(12,871)	-
Cats in Crisis	-	402,238	1,020,311	1,422,549
	<u>27,871</u>	<u>402,238</u>	<u>992,440</u>	<u>1,422,549</u>
TOTAL FUNDS	<u>4,805,440</u>	<u>278,171</u>	<u>-</u>	<u>5,083,611</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	6,111,222	(6,204,585)	(30,704)	(124,067)
Restricted funds				
Cats in Crisis	427,965	(25,727)	-	402,238
	<u>6,539,187</u>	<u>(6,230,312)</u>	<u>(30,704)</u>	<u>278,171</u>
TOTAL FUNDS	<u>6,539,187</u>	<u>(6,230,312)</u>	<u>(30,704)</u>	<u>278,171</u>

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

Cats in Crisis - To fund the transfer of Lions from the Ukraine to the UK and build specialist enclosures.

THE BIG CAT SANCTUARY LIMITED (GROUP)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 DECEMBER 2024

22. LEASING AGREEMENTS

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

	31.12.24	31.12.23
	£	£
Within one year	79,432	55,399
Between one and five years	283,718	80,484
More than five years	<u>54,113</u>	<u>72,150</u>

23. RELATED PARTY DISCLOSURES

Two of the charitable company trustees, Peter Sampson and Lynn Whitnall, are also directors 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 (2023: £41,000) was paid to Parkside Leisure Limited for rent of the site. Other expenses totalling £109,851 (2023: £86,763) were charged by Parkside Leisure Limited for other premises expenses). The charity received donations from Parkside Leisure Ltd of £1,600 (2023: £1,500)

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

During the year, £8,602 (2023: £36,765) was invoiced by Paradise Wildlife Park Ltd for various costs. At 31 December 2024, the charitable company owed Paradise Wildlife Park Ltd nil (2023: nil).

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.