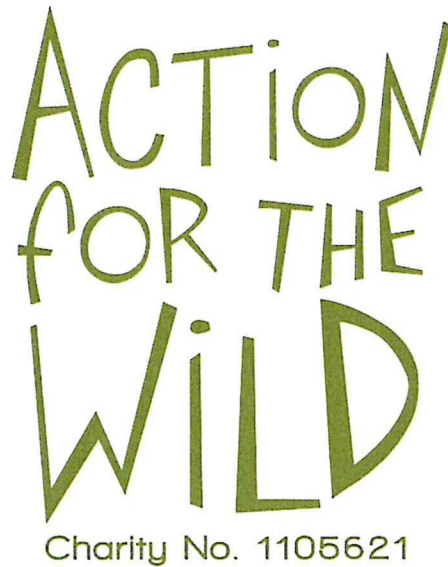


Registered Company Number: 05150424  
Registered Charity Number: 1105621



**Report of the Trustees and  
Financial Statements  
For the Year Ended 31 December 2021**

S B  
& P

Oriel House  
2-8 Oriel Road  
Bootle  
Merseyside  
L20 7EP  
sb-p.co.uk

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**Report of the Trustees  
for the Year Ended 31 December 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Financial Reporting Standard 102 (FRS 102).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objectives are:

- (a) the conservation of the earth's natural resources through projects and initiatives dealing with preservation and protection of living animals and their habitats
- (b) To educate the public in a formal and informal manner through educational programmes raising awareness and respect for nature
- (c) To carry out specific and quantitative research from which conservation and animal welfare benefits can accrue and to provide for the publication of results of such research

The charity's aims are:

- (a) to provide financial assistance to overseas in-situ projects in order to support the conservation of endangered species
- (b) to provide technical assistance to in-situ and ex situ projects at both local and global levels
- (c) to raise awareness through education programmes and involvement of local people in community conservation projects

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Significant activities**

The charity pledges funding for third party conservation projects world wide. The projects are selected after careful consideration of the current plight of the species to which the project relates. All third party projects funded in this manner share the same overall objectives and aims of the charity.

The charity has undertaken the creation of a wildlife reserve in South Africa with the aid of donations from Colchester Zoo Limited and its visitors.

**Volunteers**

The charity uses volunteers to help raise awareness of Colchester Zoo's Action for the Wild Charity and the conservation work it supports and to help raise funds for supported projects. The Trustees would like to take this opportunity to thank the volunteers for their continuing efforts.

**Report of the Trustees  
for the Year Ended 31 December 2021**

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**STRATEGIC REPORT**

**Achievement and performance**

**Charitable activities**

Below is a review of the organisations and projects Action for the Wild supported in the financial year 2021 through financial and technical assistance.

UmPhafa Private Nature Reserve

Colchester Zoo and Action for the Wild purchased land to form the UmPhafa Private Nature Reserve in 2005. We have since been working to rehabilitate the land and recreate the historical animal populations on the reserve.

In 2021, Action for the Wild donated £254,246.84 to ensure the continued running of the Reserve, from employing field rangers and reserve management staff, to ensuring continued protection of our wildlife species.

**April**

- New reserve managers, Anthony Smith and Amanda Warren, took over the running of UmPhafa. 3 female African wild dogs joined us for 3 months; UmPhafa is responsible for the initial bonding of new packs before they move to new reserves.
- All rhinos dehorned and a new ear notching system implemented to ensure we can identify each individual from a distance.
- All relevant staff received first aid training.

**May**

- 5 male African wild dogs arrived to join the females for two months. Game capture carried out on the reserve to remove species that are over carrying capacity; 53 animals were removed; Zebra, Kudu and Waterbuck
- Rangers received in house telemetry training

**June**

- Three research visits conducted over the course of the year studying the life cycle of the African Mottled Eel. Eels were captured in long nets, weighed, measurements taken of the length and eyes and then fitted with a tracker to enable the research team to understand the eel's lifestyle going forward. The eels were then safely released back into the river

**July**

- The 8 wild dogs left UmPhafa and were successfully reintroduced into Malawi. The pack was fitted with a mix of satellite and radio collars to facilitate the continual monitoring of their location and habitat use and ensure their long-term protection in their new reserve. Camera trap footage has subsequently shown a litter of healthy pups.
- All firebreaks completed on the reserve to prevent runaway fires.

**September**

- Approval attained for adequate fence enclosure which is the first step in the process of getting cheetah and buffalo on the reserve, and possibly even black rhino.
- Female rhino Vukela gave birth to a healthy calf. Renovations commenced at Sully house, which will be the main intern accommodation from 2022. This work was completed in December.
- Assisted Ezemvelo Wildlife in attempts to trap a leopard and remove it from local community land.

**October**

- Our bull rhino was translocated off the reserve leaving behind numerous offspring on the reserve. In future, we will bring in a new bull to maximise genetics.
- Our first ever Lappet-faced vulture spotted on the Reserve. Using the bird's tag number, we found out that the bird was tagged as a fledgling at Imfolozi Nature Reserve during October 2020. He was then seen on Manyoni Reserve on 6th September 2021 and flew over to UmPhafa in October 2021. Manyoni is roughly a 5 hour drive away from the reserve but when flying is probably a few hours less! The young vulture stayed at UmPhafa for 3 days whilst he fed on a blesbok carcass which had recently been killed by a leopard

**November**

- Water delivered to the local community due to water shortages.

Unfortunately, due to Covid, 2021 was very quiet with no interns able to visit until our new intern coordinator was able to join us in September on a six month stay. Thankfully with restrictions lifting, 2022 seems more promising with the first four interns arriving on the 4th January 2022.

**Report of the Trustees  
for the Year Ended 31 December 2021**

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With restrictions in place in South Africa and lack of employment, we have seen high numbers of incursions on the reserve, with fencing stolen on 7 occasions, 11 snares found and removed, 72 incursion attempts, 35 instances where poachers were inside the reserve with or without dogs and unfortunately 22 animals taken by poachers. Despite an increase in poaching, our animal species are continuing to thrive and breed with the eland, impala, wildebeest, kudu and zebra populations doing very well in 2021.

In 2022, we will continue with our work to promote and protect the wildlife populations on UmPhafa and also look forward to interns returning to the reserve once again to help us with our management activities. Our focus will be to continue our efforts to bring cheetah and buffalo to UmPhafa and to increase numbers of our existing populations to maximise genetics.

Colchester Zoo Emergency Fund

- Following the unprecedented closure of Colchester Zoo due to the Covid-19 pandemic, the trustees of Action for the Wild agreed to initiate a fundraising call for donations to the zoo's emergency fund to help provide support
- for animal care related costs, including keeper wages.
- In total, due to kind donations from Action for the Wild donors, £24,445.44 was transferred to the emergency fund.

Fisher's Estuarine Moth Breeding Programme

The Fisher's Estuarine Moth is a rare and highly threatened species.

The main stronghold for the species is the Walton Backwaters area of the North Essex coast, where the majority of the population is found at Skipper's Island. This key site for the moth is severely threatened by flooding, as a consequence of sea level rise and deteriorating sea walls.

Action for the Wild provides technical assistance to support this programme via an offshow area to promote the captive breeding of this species. It also assists with surveying newly created habitats looking for signs of caterpillar feeding and condition of Hog's fennel plants; this moth species is completely reliant on this plant as its sole larval food; a plant species which itself is also threatened.

**2021 Conservation Breeding Activities**

In 2021, a new purpose-built quarantine facility was built at the entrance to the offshow moth facility, with all costs provided by Colchester Zoo, to enable our keeping staff to change into PPE before entering into the moth area. This ensures biosecurity is in place at the facility to prevent the health of the moths from being affected before release.

- In total 66 caterpillars were placed on their feeding plant, Hog's fennel.
- 26 Hog's fennel plants were used to feed the caterpillars in 2021.
- Our keepers checked for moths from 5th September until 12th October every other night.
- In total, 14 moths emerged; 3 males and 11 females
- We had 5 pairs, which produced 18 batches of eggs

**Financial review**

**Principal funding sources**

The charity's principal funds derive from donations from Colchester Zoo Limited and donations made by the general public.

**Reserves policy**

Reserves are held at a level sufficient enough to ensure the support of animal conservation projects worldwide. Many of the projects supported by the charity operate in countries suffering from political and economic constraints and uncertainty, as such they rely upon donations and other voluntary income to ensure continuity. Accordingly the trustees have considered the needs of the various organisations that they currently support and may support in the future and have predicted that the reserves need to be within a range of between £250,000 and £400,000 to enable it to comfortably continue providing ongoing financial support for the foreseeable future. Donations are gratefully received by the various organisations and make a huge contribution towards conservation costs of animal rehabilitation and release, habitat and species protection, conservation research and capacity building and education of local communities.

The Trustees policy is to place funds on deposit with a high street bank. This achieves the flexibility of funds earning a return on capital, whilst at the same time being easily accessible should it be required.

**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.

**Report of the Trustees  
for the Year Ended 31 December 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The charity has an established recruitment procedure for the appointment of trustees. Mechanisms include exploiting the charity's local networks and personal invitation.

**Organisational structure**

The board of trustees administers the charity. It meets annually and there are sub-committees covering development, membership, finance and audit that meet when required.

The trustees recognise the significant contributions of Rebecca Moore as Zoo Director.

**Induction and training of new trustees**

New trustees are required to attend an induction day to brief them on:

- (a) their legal obligation under UK charity and company law
- (b) the content of the Memorandum and Articles of Association
- (c) committee and decision making processes
- (d) the business plan
- (e) the recent financial performance of the charity

During induction the new trustees have the opportunity to meet key employees and other trustees. They are also encouraged to attend any appropriate external training events that might assist them in undertaking the role of a trustee. Regular governance training is also provided.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05150424 (England and Wales)

**Registered Charity number**

1105621

**Registered office**

Colchester Zoo  
Maldon Road  
Colchester  
Essex  
C03 0SL

**Trustees**

Dr D A Tropeano Zoo Director  
Mrs S D Knuckey Secretary (resigned 24.12.21)  
Mrs J A Tropeano Finance Director (appointed 24.12.21)  
Mrs S E Leedham Retired Civil Servant (appointed 24.12.21)  
A Lewis Head Of Digital Product (appointed 24.12.21)

**Company Secretary**

Mrs R Moore

**Auditors**

SB&P  
Chartered Accountants & Statutory Auditors  
Oriol House  
2-8 Oriol Road  
Bootle  
Liverpool  
Merseyside  
L20 7EP

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Colchester Zoo Action for the Wild 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Report of the Trustees  
for the Year Ended 31 December 2021

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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

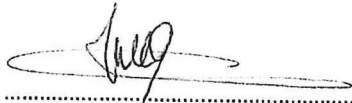
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....28/12/22..... and signed on the board's behalf by:



.....  
Dr D A Tropeano - Trustee

### Opinion

We have audited the financial statements of Colchester Zoo Action for the Wild (the 'charitable company') for the year ended 31 December 2021 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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.

### 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:

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the Company and the sector in which it operates. We determined that the following laws and regulations were most significant:
  - Those which are directly relevant to specific assertions in the financial statements.
  - Those that relate to reporting frameworks being FRS102 SORP, the Companies Act 2006, and the relevant tax compliance regulations.
  - Those that relate to the Charities Act 2011, the Charities (protection and Social Investment) Act 2016, The Trustees Act 1925, 2000 and the Charity Commission regulations.
  - Those that relate to the Fundraising Regulator, the independent regulator of charitable fundraising in England, Wales and Northern Ireland.
  - Those that relate to data protection and bribery and corruption practices.
- We obtained an understanding of how the Charitable Company is complying with those legal and regulatory frameworks by making enquiries of management, reviewing any board meeting minutes, and reviewing the legal costs incurred in the year and enquiring with management as to the circumstances around these legal costs.
- We assessed the susceptibility of the Charitable Company's financial statements to materiality misstatement, including how fraud may occur. Audit procedures performed by the audit engagement team included:
  - identifying the controls that management has in place to prevent and detect fraud;
  - challenging assumptions and judgements made by management in its significant accounting estimates;
  - auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business;
  - assessing the extent of compliance with the relevant laws and regulations.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the 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.



Suzanne Draper FCCA ACA (Senior Statutory Auditor)  
For and on behalf of SB&P  
Chartered Accountants & Statutory Auditors  
Oriel House  
2-8 Oriel Road  
Bootle  
Liverpool  
Merseyside  
L20 7EP

Date: 29/9/22 .....

Colchester Zoo Action for the Wild

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,280,472	-	1,280,472	241,980
Other trading activities	3	1,174	-	1,174	600
Investment income	4	71	-	71	237
<b>Total</b>		<b>1,281,717</b>	<b>-</b>	<b>1,281,717</b>	<b>242,817</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	285	-	285	420
<b>Charitable activities</b>	6				
Wildlife conservation		284,700	-	284,700	207,640
Other		-	-	-	3,677
<b>Total</b>		<b>284,985</b>	<b>-</b>	<b>284,985</b>	<b>211,737</b>
<b>NET INCOME</b>		<b>996,732</b>	<b>-</b>	<b>996,732</b>	<b>31,080</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		292,154	3,469	295,623	264,543
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,288,886</b>	<b>3,469</b>	<b>1,292,355</b>	<b>295,623</b>

The notes form part of these financial statements

Colchester Zoo Action for the Wild (Registered number: 05150424)

Balance Sheet  
31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	173	-	173	251
<b>CURRENT ASSETS</b>					
Debtors	13	10,560	-	10,560	7,442
Cash at bank		1,303,101	3,469	1,306,570	291,321
		<u>1,313,661</u>	<u>3,469</u>	<u>1,317,130</u>	<u>298,763</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(24,948)	-	(24,948)	(3,391)
<b>NET CURRENT ASSETS</b>		<u>1,288,713</u>	<u>3,469</u>	<u>1,292,182</u>	<u>295,372</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,288,886</u>	<u>3,469</u>	<u>1,292,355</u>	<u>295,623</u>
<b>NET ASSETS</b>		<u>1,288,886</u>	<u>3,469</u>	<u>1,292,355</u>	<u>295,623</u>
<b>FUNDS</b>	15				
Unrestricted funds				1,288,886	292,154
Restricted funds				3,469	3,469
<b>TOTAL FUNDS</b>				<u>1,292,355</u>	<u>295,623</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22/04/22 and were signed on its behalf by:

  
D A Tropeano - Trustee

The notes form part of these financial statements

Colchester Zoo Action for the Wild

**Cash Flow Statement  
for the Year Ended 31 December 2021**

	Notes	31.12.21 £	31.12.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	1,015,178	44,548
Net cash provided by operating activities		1,015,178	44,548
<b>Cash flows from investing activities</b>			
Interest received		71	237
Net cash provided by investing activities		71	237
<b>Change in cash and cash equivalents in the reporting period</b>		1,015,249	44,785
<b>Cash and cash equivalents at the beginning of the reporting period</b>		291,321	246,536
<b>Cash and cash equivalents at the end of the reporting period</b>		1,306,570	291,321

The notes form part of these financial statements

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

	31.12.21 £	31.12.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	996,732	31,080
Adjustments for:		
Depreciation charges	57	84
Loss on disposal of fixed assets	21	-
Interest received	(71)	(237)
(Increase)/decrease in debtors	(3,118)	13,676
Increase/(decrease) in creditors	21,557	(55)
Net cash provided by operations	1,015,178	44,548

## 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank	291,321	1,015,249	1,306,570
	291,321	1,015,249	1,306,570
Total	291,321	1,015,249	1,306,570

**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance

**Taxation**

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

**Fund accounting**

Donations made by the charity are sometimes in excess of the monies collected for that purpose. The difference is made by transfer from the general fund. All collections for a specific project are paid over as soon as possible but otherwise in the same accounting period. The Umphafa Private Nature Reserve is private insofar as it is not open to the public but is a conservation project with many students carrying out research projects. The charity funds this work from donations as and when support is needed and retains funds to ensure its long term sustainability.

**Foreign currencies**

Assets and liabilities held in foreign currencies, are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of a transaction. Exchange differences are taken into account in arriving at the operating result.

**2. DONATIONS AND LEGACIES**

	31.12.21	31.12.20
	£	£
Donations	1,219,031	122,241
Gift aid	8,650	4,652
Legacies	39,216	75,860
Grants	-	25,000
Adoptions	1,195	2,540
Umphafa placements	11,845	11,272
Outreach	535	415
	<u>1,280,472</u>	<u>241,980</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**2. DONATIONS AND LEGACIES - continued**

Grants received, included in the above, are as follows:

	31.12.21	31.12.20
	£	£
Other grants	-	25,000

**3. OTHER TRADING ACTIVITIES**

	31.12.21	31.12.20
	£	£
Research fees	1,174	600

**4. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Deposit account interest	71	237

**5. RAISING FUNDS****Raising donations and legacies**

	31.12.21	31.12.20
	£	£
Research costs	285	420

**6. CHARITABLE ACTIVITIES COSTS**

	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Wildlife conservation	278,692	6,008	284,700

**7. GRANTS PAYABLE**

	31.12.21	31.12.20
	£	£
Wildlife conservation	278,692	207,638

The total grants paid to institutions during the year was as follows:

	31.12.21	31.12.20
	£	£
AEECL	-	1,802
Umphafa Private Nature Reserve	254,247	126,321
Colchester Zoo	24,445	67,884
Free the bears	-	7,500
Red Panda Network	-	443
Gelada Baboons	-	1,695
Australian Bush Fire	-	1,440
Vukani Memorial	-	553
	278,692	207,638

**8. SUPPORT COSTS**

	Finance £	Other £	Governance costs £	Totals £
Wildlife conservation	<u>223</u>	<u>78</u>	<u>5,707</u>	<u>6,008</u>

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

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

	31.12.21 £	31.12.20 £
Independent examination	-	3,187
Auditors remuneration	5,707	-
Depreciation - owned assets	57	84
Deficit on disposal of fixed assets	<u>21</u>	<u>-</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	216,980	25,000	241,980
Other trading activities	600	-	600
Investment income	<u>237</u>	<u>-</u>	<u>237</u>
<b>Total</b>	<u>217,817</u>	<u>25,000</u>	<u>242,817</u>
<b>EXPENDITURE ON</b>			
Raising funds	420	-	420
<b>Charitable activities</b>			
Wildlife conservation	182,640	25,000	207,640
Other	<u>3,677</u>	<u>-</u>	<u>3,677</u>
<b>Total</b>	<u>186,737</u>	<u>25,000</u>	<u>211,737</u>
<b>NET INCOME</b>	31,080	-	31,080
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	261,074	3,469	264,543
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>292,154</u>	<u>3,469</u>	<u>295,623</u>

**12. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2021	210	2,840	3,050
Disposals	(210)	-	(210)
At 31 December 2021	-	2,840	2,840
<b>DEPRECIATION</b>			
At 1 January 2021	189	2,610	2,799
Charge for year	-	57	57
Eliminated on disposal	(189)	-	(189)
At 31 December 2021	-	2,667	2,667
<b>NET BOOK VALUE</b>			
At 31 December 2021	-	173	173
At 31 December 2020	21	230	251

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

	31.12.21 £	31.12.20 £
Trade debtors	10,560	7,442

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

	31.12.21 £	31.12.20 £
Other creditors	19,066	-
Accrued expenses	5,882	3,391
	24,948	3,391

**15. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	292,154	996,732	1,288,886
<b>Restricted funds</b>			
Wildlife Vets International (Amur leopard and tiger)	3,469	-	3,469
<b>TOTAL FUNDS</b>	295,623	996,732	1,292,355

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,281,717	(284,985)	996,732
<b>TOTAL FUNDS</b>	<u>1,281,717</u>	<u>(284,985)</u>	<u>996,732</u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	261,074	31,080	292,154
<b>Restricted funds</b>			
Wildlife Vets International (Amur leopard and tiger)	3,469	-	3,469
<b>TOTAL FUNDS</b>	<u>264,543</u>	<u>31,080</u>	<u>295,623</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	217,817	(186,737)	31,080
<b>Restricted funds</b>			
The Hobson Charity	25,000	(25,000)	-
<b>TOTAL FUNDS</b>	<u>242,817</u>	<u>(211,737)</u>	<u>31,080</u>

Donations are generated from collections, spinners and a £1 optional donation charged on entrance fees to the Zoo, such donations are collected by the Zoo and paid to the charity.

Collections for specific organisations and projects are as detailed above and further detailed information relating to these can be found on pages 2 to 6 of the trustees report.

Sufficient resources are held within current assets to enable restricted funds to be applied in accordance with their restrictions.

Transfers have been made from the general fund to the restricted funds where expenditure has exceeded the available funds in the restricted funds.

**16. RELATED PARTY DISCLOSURES**

Dr D A Tropeano, is a trustee and director of Colchester Zoo Action for the Wild. He is also a shareholder and director of Colchester Zoo Holdings Limited, the holding company of Colchester Zoo Limited.

Mrs J Tropeano, is a trustee and director of Colchester Zoo Action for the Wild. She is also a shareholder and director of Colchester Zoo Holdings Limited, the holding company of Colchester Zoo Limited.

Umphafa Private Nature Reserve is held within Colchester Zoo SA Properties (Proprietary) Limited, a wholly owned subsidiary of Colchester Zoo SA Investments (Proprietary) Limited, the shareholding of which is 100% owned by the DAT Trust. Dr D A Tropeano and A S P Tropeano are on the board of Trustees of the DAT Trust. The beneficiaries of the DAT Trust are Dr D A Tropeano, A S P Tropeano, S D Knuckey, J Knuckey, I C Knuckey and O Knuckey.

During the year Colchester Zoo Limited collected donations on behalf of the charity totalling £24,445 (2020: £67,884).

During the year an amount of £254,247 was paid to Colchester Zoo SA Investments (2020: £126,321) as a donation towards the running costs of the Umphafa Private Nature Reserve.

**17. CONTROLLING PARTY**

The charity is controlled by the board of trustees, Dr D A Tropeano, Mrs S D Knuckey, Mrs J Tropeano, Mrs S Leedham, and Mr A Lewis.