

REGISTERED COMPANY NUMBER: 05150424 (England and Wales)  
REGISTERED CHARITY NUMBER: 1105621

Colchester Zoological Society  
(formerly Colchester Zoo Action for the  
Wild)

Report of the Trustees and

Financial Statements

for the Year Ended 31 December 2023

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

**Colchester Zoological Society  
(formerly Colchester Zoo Action for the  
Wild)**

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

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**Report of the Trustees  
for the Year Ended 31 December 2023**

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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 2023. 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.

## STRATEGIC REPORT

### Achievement and performance

#### Charitable activities

Below is a review of the organisations and projects Action for the Wild supported in 2023 through financial and technical assistance.

#### UmPhafa Private Nature Reserve

- The UmPhafa Private Nature Reserve was formed in 2005. We have since been working to rehabilitate the land and recreate the historical animal populations on the Reserve.
- In 2023, Action for the Wild gave a contribution of £441,444.15 to ensure the continued running of the Reserve; from employing field rangers, maintenance and intern staff, to ensuring continued protection of our wildlife species, as well as giving the opportunity for interns to be educated about life on a reserve.
- We hosted 53 interns in 2023, including Writtle University College, University of Suffolk and East Coast College.
- Poaching continues to be an issue, but thankfully at a lower level than 2022, with a total of 105m of fence stolen, 149 animals taken, 28 incursion attempts and 66 instances of trespassing by poachers, with or without dogs, in 2023.
- Despite having an increase in figures last year of 500 animals on the Reserve, we have dropped this year by 400 animals. We know this is partly due to losing a lot of the elderly, sick animals in the 4th quarter; with little rain there was not much nourishment as the rains were delayed, only starting properly in November.

#### Key Events on the Reserve

##### January 2023

- The blue cranes were spotted with one chick on Ithala.
- A leopard was captured in the community and taken to Phinda and we met with locals in the community to discuss cheetah and buffalo introductions.

##### February 2023

- The first case of Foot & Mouth was discovered in Colenso.
- We received the Esri license for free for the Ceres animal tags.
- Several grey crowned cranes were observed on the rye field performing their dances.
- Tropical Cyclone Freddy damaged the ranger's tent on Ithala and a tree fell down on the roof of the ranger's bathroom.

##### March 2023

- An adequate fence enclosure certificate was finally received.
- A meeting took place where the introduction of cheetah and buffalo was signed off.
- 3 wild dogs left to go to Pongola to be bonded with 2 females after being in the boma for 87 days.

##### April 2023

- Wildlife Protection Services donated 3 solar camera traps.

##### May 2023

- The State Vet came to check the buffalo fences in order for us to get the buffalo permit.

##### July 2023

- The Giraffe Conservation Foundation joined us for a few days to take DNA samples from our giraffe to establish the sub species. A report of the findings is expected in 2024.
- We joined the Cheetah Advisory Committee to discuss cheetah for the first time.
- We were joined by Panthera who installed 12 trail cameras to try to establish the leopard corridor between Weenan, UmPhafa, Tugela Game Ranch and Zingela. Several pictures of leopards, including a female with 2 cubs, around the boma area have been collected and a report is to follow in 2024.
- Transnet Pipeline Security group came to do a demo on the use of their thermal drone which they use to check for poachers along their oil pipeline. We have an arrangement where they will help with poaching incidents along the N3 or even inside the Reserve if required.

**Report of the Trustees  
for the Year Ended 31 December 2023**

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**August 2023**

- A solar camera trap was taken by poachers, despite being attached to a tree -the Maintenance team designed and built metal cages for all our camera traps which are now chained to trees making them more difficult to remove.
- Work started on dismantling the old N3 ranger outpost damaged by Tropical Cyclone Freddy in February.

**September 2023**

- Potentially 2 secretary birds were spotted nesting and we counted 6 new giraffe babies.
- An aerial game count was completed.
- We purchased buffalo to populate the Reserve.

**October 2023**

- Panthera came to remove the camera traps that were put up in July.
- The Cheetah Advisory Committee joined us to inspect UmPhafa so that they can give support to our cheetah permit.
- Our 5-year cheetah management plan was completed and sent to the permits office.
- Firearm training was started by Reserve Manager, Anthony, and Maintenance Manager, Mark, ready for the actual training and practical assessments later in the month - this consisted of 3 theory papers and 2 practical assessments. Also training on buffalo and birds was carried out.
- 2 new rangers started and one left.

**November 2023**

- The 16 African buffalo purchased in September arrived on the Reserve - 4 males, 12 females.
- Interns on the Reserve built owl nesting boxes.

**December 2023**

- A leopard was captured in the community and taken to Dinokeng Reserve near Pretoria.
- Female leopard Chewy was spotted with 2 new cubs.
- The N3 outpost is almost complete, but is able to be used over Christmas

In 2024, the team shall again be hosting interns to help with the Reserve management tasks and will continue to focus their efforts on protecting species, bringing in new animal genes and releasing cheetah onto the Reserve; a first release of this species!

**Fisher's Estuarine Moth Breeding Programme**

- The Fisher's estuarine moth is a rare and highly threatened species. Its main stronghold 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.
- Colchester Zoo and Action for the Wild donate technical assistance to support this programme via management of an off-show area at the Zoo, designed to facilitate the captive breeding of this moth, with egg batches produced subsequently released into newly-created habitat sites around Essex to ensure the long-term survival of this species. We also assist with surveying these 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.
- In total, 15 egg stems were produced, two were of poor quality, but 13 of these will be put out into habitat sites in 2024. As the majority of the newly-created habitat sites have now been colonised, the captive breeding programme is reaching its final stages as its initial aims and objectives to provide moths for release into new habitats have been achieved.
- This project is a fantastic indicator of the success of an invertebrate breed and release programme, working in collaboration with various conservation organisations over the past 15 years to increase population size of this species.

#### **Save the Rhinos International**

- Sadly, national parks in South Africa's KwaZulu-Natal Province (KZN) were hit hard by rhino poaching gangs in 2023. The majority of these devastating poaching incidents have been recorded in Hluhluwe-iMfolozi National Park (HiP), an important stronghold for black and white rhinoceroses.
- Park rangers are on the frontline in their role to ensure the integrity of conservation areas and the safety of rhinos within these landscapes. Throughout 2023, law enforcement staff have been constantly working to stop poaching gangs and the truK9 unit has been involved in reactions and deployments, following the tracks of suspects and even assisting in arrests.
- The Reserve's vehicle fleet is one of the most important and critical law enforcement tools in the park. It enables law enforcement staff to respond swiftly to poaching, animal breakouts and other deployments. The fleet requires good servicing and repairs to ensure its effectiveness for monitoring along the fence lines of the Reserve and other duties.
- In 2023, Action for the Wild gave a contribution of £7,068.04 to assist with the maintenance and repair of reserve vehicles. Funding was provided to purchase equipment, such as high lift jacks, to enable staff to change tyres quickly and efficiently in rugged and uneven terrain during law enforcement operations and deployments.
- Funding was provided to purchase mobile air compressors for each vehicle to allow staff to inflate tyres in the field, enabling them to self-extract from field positions, should they get a puncture or require air, without needing to call on additional resources for help. They will also allow for the decompression of tyres when driving through soft sand, such as on riverbanks, and recompression thereafter.
- Vehicles are utilised in the field constantly and are subject to wear and tear on the seats, from sharp objects and similar. Seat covers offer the vehicle better protection and save on future costs of badly damaged chairs. Having a canvas canopy is important for staff if it rains, providing protection from the elements, and for allowing staff to conceal equipment when deploying to hotspots so it is more difficult for others to see if field ranger units are camping in the field.

#### **Orangutan Foundation**

- The Orangutan Foundation is working to save orangutans by protecting their tropical forest habitat, working with local communities, and promoting research and education.
- The Orangutan Foundation operates five orangutan post-release monitoring camps within the Lamandau Wildlife Reserve, a reserve spanning almost 160,000 acres in Indonesian Borneo. At these camps, field teams care for orphaned orangutans in a soft-release programme and continuously monitor orangutans in the surrounding forest. The young orangutans in the soft-release programme learn forest skills necessary for life in the wild and, once fully prepared, are then ready for release. From time to time, situations arise where the team help with the rescue and translocation of orangutans stranded in threatened areas, such as community land and fragmented sections of forest. Veterinary assistance ensures the highest welfare standards are available to expertly treat these orangutans straight away before release into the Lamandau Wildlife Reserve.
- In 2023, Action for the Wild gave a contribution of £7,500 to cover a vet salary, post-release monitoring of the Bornean orangutan population in the Lamandau Wildlife Reserve and veterinary equipment for a wildlife clinic. This funding helped rescue nine orangutans from potential conflict and release them into protected rainforests, including a mother and infant spotted in the canopy of a tree in a community oil palm plantation.
- A new orangutan was rescued for the soft-release programme, named Logos. Since rescue, Logos has started to bend twigs and leaves to craft a nest. At three years old he is starting to establish some key forest skills needed for an independent life in the wild.

**AEECL (Association Européenne pour l'Étude et la Conservation des Lémuriens)**

- " The AEECL aims to advance the understanding and conservation of Madagascar's lemur populations through scientific research, captive propagation and protection of their natural habitat.
- Investment in local communities through education, resource management and communication helps ensure the communities of today can forge a safe haven for wildlife tomorrow.
- In 2023, Action for the Wild gave its £1,768.50 membership fee to support the work of AEECL.
- In 2023, AEECL subsidised 78 teacher wages from 3 communes to ensure they are earning a salary whilst teaching the children good skills, including nature-based studies.
- AEECL supported full scholarships for 5 students, which included university fees, school materials, home rent and electricity and for participation in AEECL's activities, and funded and supported the work of several masters degree students, through technical, financial, organisational and administration tasks. The students interviewed local people in surrounding villages and communities and collected faecal matter from blue-eyed black lemurs to examine it for parasites.
- AEECL attended an event to work on the reforestation of mangroves and donated to support the reforestation efforts.
- Ongoing training was conducted for rangers and guides focusing on lemur surveying and the use of GPS equipment. This training is vital to ensure the rangers are accurately looking at the state of the forests and the lemur populations that inhabit it so they can continue to monitor the lemur populations and any threats to the forest ecosystem.
- AEECL helped to run a firebreak event where local villagers came together to maintain and create firebreaks around the forest. This is essential to protect the forests from fire damage that can devastate large areas of land quickly and is a major threat to lemur survival; 7km of firebreaks were cleared with 544 participants during the three days.
- AEECL helped to plant 7,000 seedlings in two nurseries situated in two villages, which will eventually be planted out in the deforested areas. By helping connect up fragmented sections of the forest, animal movements will hopefully improve in the long term.

**Elephant Orphanage Project**

- The Elephant Orphanage Project (EOP) is working to rescue, rehabilitate and release elephants that have been orphaned as a direct result of poaching.
- In 2023, Action for the Wild gave a contribution of £10,000 to help provide food and medical treatment for the orphans and to support the wage of one of the elephant caregivers, Aaron, who has worked at the project since 2012.
- At the end of 2023, a total of 28 orphans were under the Elephant Orphanage Project's care or monitoring, spanning the six stages of release:
  - 6 elephants in Stage 1 in rehabilitation at the Lilayi Elephant Nursery.
  - 10 elephants in Stage 3 at the Kafue Release Facility in the protective boma overnight.
  - 6 elephants at Stage 5 spending nights outside the boma and spending less than 50% of their time with the orphan herd.
  - 6 elephants living full time in the wild.
- 2023 saw two of the elephants reach major milestones, with Mphamvu and Musolole taking the next step in their release journey by leaving the release facility and joining the Stage 5 elephants that are free-roaming in the park.
- Elephant Musolole then joined a known collared wild elephant herd and travelled to the south-eastern part of Kafue National Park near the park borders. He is the only orphan to have covered such a significant distance since the start of the project and roamed over 100km from the release facility.
- A male orphan, Batoka, made a surprise guest appearance when he re-joined the release herd on 6th December, having last joined back in April 2022. In the last quarter of 2023, he covered a record distance of 1,227km!
- The Stage 5 orphans, known as Chamma's herd, continue to demonstrate an increased understanding of the landscape, which has yielded a decrease in their home range as their knowledge of nearby required resources has increased. They also demonstrate good predator awareness of lions, coinciding with night movements in dense areas and day movements in less dense areas.

**Elephant Herpes Virus (EEHV) Research Funds Appeal**

- Elephant endotheliotropic herpesvirus (EEHV) continues to be a devastating infectious disease posing a significant threat to the long-term conservation of Asian elephants in zoo populations and is the most frequent cause of death in young Asian elephants in Western zoos. The disease is also found in wild populations, where infections and fatalities are more challenging to track. More recently, African elephants have been shown to be affected as well.
- Work is continuing to support research projects that strive towards finding a solution against this fatal disease.
- Promising lines of research work continue, with researchers at the University of Utrecht EEHV Laboratory providing the valuable service of regular antibody status updates for elephants, providing essential information on the risk of EEHV outbreaks within zoo holdings.
- Antibody status changes over time, and so antibody levels may increase or decline compared with other tests done at different times. The tests can provide information that helps scientists predict future transmission of the virus by determining what proportion of the population is still at risk of developing EEHV-hemorrhagic disease (EEHV-HD) upon a primary infection. These tests will provide better insights into the natural immune response towards EEHV and are needed to determine the efficacy of an eventual candidate vaccine; development of a vaccine against EEHV is the ultimate goal.
- The future of zoo elephant populations depends on understanding how to manage this awful disease. In the long term, research serves to protect captive elephants against fatal EEHV-HD and contribute to the preservation of this endangered animal species.
- The research team have gained important insights into the specific immune responsiveness of EEHV which will enable them to base the design of intervention strategies. The first important steps have been taken towards the development of a vaccine and a potential treatment prevention against EEHV-HD.

**Centre de Rehabilitation des Primates de Lwiro**

- The Lwiro Primates Rehabilitation Centre (LPRC) plays a vital role in caring for confiscated wildlife and in working to stop the illegal animal trade in the Democratic Republic of the Congo (DRC). In 2023, Action for the Wild gave a contribution of £4,858.50 towards the purchase of food to feed the apes and monkeys at LPRC. All the products are purchased locally in markets, supporting local economy as a benefit from wildlife conservation.
- It is the only chimpanzee and monkey sanctuary currently accepting all kinds of confiscated wildlife in DRC, thus acts as a crucial resource for all conservation organisations working in the country.
- In 2023, 12 chimpanzees were confiscated and brought to Lwiro, one more than 2022.
- At the end of 2023, LPRC housed 129 chimpanzees and 111 monkeys of 14 different species.
- During 2023, 6 monkeys were rescued. Currently 55 Congolese workers are assigned full-time to LPRC.

**Free the Bears**

- Free the Bears (FTB) is working to protect, preserve and enrich the lives of bears throughout the world by offering a safe sanctuary for bears rescued from the illegal wildlife trade.
- In 2023, Action for the Wild gave a contribution of £7,500 with £5,000 towards an ultra-low temperature freezer and £2,500 towards employing a Lao veterinarian for laboratory and research work in Free the Bears' fully equipped veterinary hospital.
- In 2023, 9 moon bears were rescued, including the smallest cub rescued since 2017 at just a few months old, and two young bears found loose in urban centres who had likely escaped captors during or after being sold or smuggled.
- The newly-completed quarantine house, double the size of the previous one, was put into use for its first resident in September.  
Newly-arrived cubs are now living in the stage 1 pre-release house. This involves a different method of care with minimal exposure to humans as part of a long-term plan to test the facilities and procedures to release suitable bear candidates to protected areas identified as having depleted bear populations (although these cubs are unlikely to be release candidates).  
The pre-release stage 2 facility is also occupied by two bears, with minimal to no human exposure, covering a large patch of semi-wild forest to enable them to learn about living in the wild whilst being closely monitored.
- In 2023, construction work commenced on bear houses 8 and 9 and an education facility. The stage 1 cub nursery was renovated with water management facilities and restrooms added, new solar powered security lighting installed throughout the sanctuary and storm damage repaired.

**Report of the Trustees  
for the Year Ended 31 December 2023**

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**Vulpro**

- African vultures are some of the most threatened species on the planet, with some populations having declined by over 80% in the last three decades. It is critical for conservationists to keep a close eye on population numbers to determine any population changes. One important way that VulPro achieves this is through breeding monitoring to help understand which sites to protect throughout South Africa. VulPro monitors three sites through two surveys; one at the beginning of the season, and one at the end.
- In 2023, Action for the Wild gave a contribution of £4,994.22 towards vulture monitoring expenses covering researcher costs to monitor breeding sites of the critically endangered tree nesting African white-backed vulture birds.
- In 2023, the team included a drone in the second nesting surveys. This enabled them to access nests that would have been inaccessible previously and see an increase in active nests in one area.
- Unfortunately, during one survey, the team confirmed six dead chicks in their nests. There is concern that the deaths may be linked to poison so focus now lies on improving education on the effects of poisoning in the area.
- Surveys also identified a Lappet-faced vulture nest, a species that the team know very little about in terms of their nesting and breeding behaviour. A GPS tracking device was fitted on the chick to hopefully provide invaluable information on the distribution of this elusive species.
- The drone helped in the rescue of a young chick. Unfortunately, its parent passed away; a chick without the care of both parents will be unable to care for itself and will ultimately die without intervention. Luckily, the team intervened quickly, removing the chick from the nest and taking it into care for eventual release back into the wild during the release of the captive bred fledglings.

**Komodo Survival Program**

- The Komodo Survival Program (KSP) aims to protect and monitor Komodo dragons and their habitat with the involvement of the local community.
- In 2023, Action for the Wild gave a contribution of £1,318.57 to support this project.
- In 2023, the KSP used passive infrared cameras to determine Komodo dragon population density, which was relatively stable in western and northern Flores. next five years.
- Deer population numbers were also monitored as part of the Komodo dragon prey population survey. These have shown an increase following intensive patrolling and protection efforts.
- The team successfully conducted community awareness and education activities in western and northern Flores for adults, as well as primary and secondary school children. nd.
- Training in wildlife monitoring techniques was provided to field rangers and 15 camera traps were supplied to encourage long term Komodo dragon monitoring.
- A wood carving scheme was promoted within the local community, with handicrafts of wildlife species sold to tourists. Such alternative livelihood schemes indirectly protect and conserve the wildlife populations by providing a sustainable means of income.

**Red Panda Network Forest Guardian Sponsorship Scheme**

- The Red Panda Network is committed to the conservation of wild red pandas and their habitat through the education and empowerment of local communities. This project involves a community-based conservation approach working in community forests across Nepal.
- In 2023, Action for the Wild gave a contribution of £219.80 to help sponsor a forest guardian to monitor and protect red panda habitat, as well as educate communities on the importance of the red panda.
- The forest guardian team has grown to over 100 members and, since 2014, Action for the Wild has worked with other European zoos to sponsor a number of forest guardians.
- The funds are used for capacity and skill-building training, supporting children and siblings with education scholarships, distributing improved cooking stoves, and providing guardians with field gear and monitoring equipment.
- All forest guardians receive training on community-based red panda monitoring and anti-poaching patrolling, which includes training on camera trap handling, installation, and data management, to enable them to monitor their red panda monitoring blocks on a quarterly basis, conduct bi-annual anti-poaching patrolling, install camera traps and establish new monitoring blocks. This support benefits not only the red pandas, but provides employment and development within the local community, giving them a sense of pride in protecting this endangered species, with income generated from sustainable means.

**Report of the Trustees**  
**for the Year Ended 31 December 2023**

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**Galapagos Conservation Trust (GCT)**

- The Galapagos Conservation Trust (GCT) is the only UK charity to focus solely on the conservation of the Galapagos Islands. For over 25 years, GCT has raised funds and awareness, and delivered impactful conservation projects both on their own and in partnership with Ecuadorian authorities, local communities, scientists and other non-government organisations. Their project portfolio for 2023-25 is focusing on four key solutions: stopping species extinctions; eradicating invasive species; building climate resilience; and reducing the human footprint.
- In 2023, Action for the Wild gave a contribution of £373.62 from the BIAZA Pinniped Husbandry Workshop conference held at Colchester Zoo to support this conservation work.
- At the beginning of March, the team attended the 'Our Ocean Conference' in Panama and presented preliminary results from the last five years of plastic pollution research in the Galapagos Islands and the wider Eastern Pacific.
- The GCT team conducted a drone workshop with the Galapagos National Park Directorate coastal clean-up team, during which the group learned how drone technology can assist with removing and documenting plastic pollution from coastal habitats.
- The team attended the second round of negotiations for a global agreement to end plastic pollution at UNESCO headquarters in Paris.
- In October, the next crucial phase of the restoration of Floreana began. The team started the eradication phase, the largest and most complex eradication of invasive and introduced species ever attempted on an inhabited tropical island. If successful, the team can begin species reintroductions in January 2024, starting with the Floreana giant tortoise. This is a significant step towards the ultimate goal of reintroducing 12 locally extinction species to the island.

**Ghost Fishing UK**

- Ghost Fishing UK was established in 2015, and is an award-winning charity dedicated to removing 'ghost gear' from the seas around the UK.
- Ghost gear is fishing gear, such as nets and shellfish traps, that have been lost by the fishermen during the course of their work. The lost gear continues to catch marine life, as it is designed to do. Ghost gear is a source of marine pollution, but because it was designed to catch animals it has a disproportionate impact on wildlife, marine and coastal habitats, and food security.
- Ghost Fishing UK is made up of volunteer scuba divers, who have been trained to remove this lost fishing gear from the seas. The purpose is to remove, where possible, lethal entanglement hazards to marine life from the marine environment.
- In 2023, Action for the Wild gave a contribution of £613.62 from the BIAZA Pinniped Husbandry Workshop conference held at Colchester Zoo to support this conservation work
- In 2023, Ghostfishing UK divers recovered 1,500kg of lost fishing gear from the Shetland waters. A Ghost Fishing UK team assembled in Brighton to continue an ongoing project to clean up the wrecks in the region.

**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. The Trustees continue to retain a reserve fund that not only supports its day to day objectives but to also support the longer term development and strategic plans of the charity. 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.

**Colchester Zoological Society (Registered number: 05150424)**  
**(formerly Colchester Zoo Action for the**  
**Wild)**

**Report of the Trustees**  
**for the Year Ended 31 December 2023**

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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  
CO3 0SL

### **Trustees**

Dr D A Tropeano  
Mrs J A Tropeano  
Mrs S E Leedham  
A Lewis  
Mrs M R Dench (appointed 3.5.23) (resigned 19.8.24)  
A G Bruford (appointed 10.5.24)  
Mrs E A Butcher (appointed 4.4.24)  
R W Lees (appointed 8.5.24)

**Company Secretary**  
Mrs R Moore

**Independent Examiner**  
SB&P  
Chartered Accountants  
Oriel House  
2-8 Oriel Road  
Bootle  
Liverpool  
Merseyside  
L20 7EP

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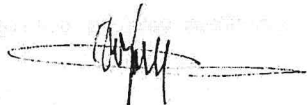
**Report of the Trustees  
for the Year Ended 31 December 2023**

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**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 25 Sept 2024 and signed on the board's behalf by:



.....  
Dr D A Tropeano - Trustee

**Independent Examiner's Report to the Trustees of  
Colchester Zoological Society (Registered number: 05150424)**

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**Independent examiner's report to the trustees of Colchester Zoological Society ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Suzanne Draper ACA FCCA

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

Date: 25/9/24

**Colchester Zoological Society**  
**(formerly Colchester Zoo Action for the**  
**Wild)**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 December 2023**

		Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	143,571	-	143,571	624,963
Other trading activities	3	1,280	-	1,280	1,705
Investment income	4	54,091	-	54,091	15,231
<b>Total</b>		<b>198,942</b>	<b>-</b>	<b>198,942</b>	<b>641,899</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	500	-	500	1,210
<b>Charitable activities</b>	6				
Wildlife conservation		519,178	-	519,178	386,756
<b>Total</b>		<b>519,678</b>	<b>-</b>	<b>519,678</b>	<b>387,966</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(320,736)</b>	<b>-</b>	<b>(320,736)</b>	<b>253,933</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,542,819	3,469	1,546,288	1,292,355
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,222,083</b>	<b>3,469</b>	<b>1,225,552</b>	<b>1,546,288</b>

The notes form part of these financial statements

**Colchester Zoological Society (Registered number: 05150424)**  
**(formerly Colchester Zoo Action for the Wild)**

**Balance Sheet**  
**31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	97	-	97	130
<b>CURRENT ASSETS</b>					
Debtors	13	11,980	-	11,980	205,300
Cash at bank		1,223,887	3,469	1,227,356	1,350,739
		<u>1,235,867</u>	<u>3,469</u>	<u>1,239,336</u>	<u>1,556,039</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(13,881)	-	(13,881)	(9,881)
<b>NET CURRENT ASSETS</b>		<u>1,221,986</u>	<u>3,469</u>	<u>1,225,455</u>	<u>1,546,158</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,222,083</u>	<u>3,469</u>	<u>1,225,552</u>	<u>1,546,288</u>
<b>NET ASSETS</b>		<u>1,222,083</u>	<u>3,469</u>	<u>1,225,552</u>	<u>1,546,288</u>
<b>FUNDS</b>	15				
Unrestricted funds				1,222,083	1,542,819
Restricted funds				3,469	3,469
<b>TOTAL FUNDS</b>				<u>1,225,552</u>	<u>1,546,288</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 28.12.23 and were signed on its behalf by:

  
D A Tropeano - Trustee

The notes form part of these financial statements

**Colchester Zoological Society**  
**(formerly Colchester Zoo Action for the**  
**Wild)**

**Cash Flow Statement**  
**for the Year Ended 31 December 2023**

	Notes	31.12.23 £	31.12.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(177,474)	28,938
Net cash (used in)/provided by operating activities		(177,474)	28,938
<b>Cash flows from investing activities</b>			
Interest received		54,091	15,231
Net cash provided by investing activities		54,091	15,231
<b>Change in cash and cash equivalents in the reporting period</b>		(123,383)	44,169
<b>Cash and cash equivalents at the beginning of the reporting period</b>		1,350,739	1,306,570
<b>Cash and cash equivalents at the end of the reporting period</b>		1,227,356	1,350,739

The notes form part of these financial statements

**Colchester Zoological Society**  
**(formerly Colchester Zoo Action for the**  
**Wild)**

**Notes to the Cash Flow Statement**  
**for the Year Ended 31 December 2023**

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

	31.12.23 £	31.12.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(320,736)	253,933
Adjustments for:		
Depreciation charges	33	43
Interest received	(54,091)	(15,231)
Decrease/(increase) in debtors	193,320	(194,740)
Increase/(decrease) in creditors	4,000	(15,067)
Net cash (used in)/provided by operations	<u>(177,474)</u>	<u>28,938</u>

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

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank	1,350,739	(123,383)	1,227,356
	<u>1,350,739</u>	<u>(123,383)</u>	<u>1,227,356</u>
Total	<u>1,350,739</u>	<u>(123,383)</u>	<u>1,227,356</u>

The notes form part of these financial statements

## 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.

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.

**Colchester Zoological Society**  
(formerly Colchester Zoo Action for the Wild)

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**2. DONATIONS AND LEGACIES**

	31.12.23	31.12.22
	£	£
Donations	93,852	552,385
Gift aid	7,217	-
Legacies	249	22,160
Adoptions	-	35
Umphafa placements	42,253	50,383
	<u>143,571</u>	<u>624,963</u>

**3. OTHER TRADING ACTIVITIES**

	31.12.23	31.12.22
	£	£
Research fees	<u>1,280</u>	<u>1,705</u>

**4. INVESTMENT INCOME**

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>54,091</u>	<u>15,231</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	31.12.23	31.12.22
	£	£
Research costs	<u>500</u>	<u>1,210</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Wildlife conservation	<u>488,764</u>	<u>30,414</u>	<u>519,178</u>

**7. GRANTS PAYABLE**

	31.12.23	31.12.22
	£	£
Wildlife conservation	<u>488,764</u>	<u>381,926</u>

**Colchester Zoological Society  
(formerly Colchester Zoo Action for the  
Wild)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**7. GRANTS PAYABLE - continued**

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

	31.12.23	31.12.22
	£	£
AEECL	1,768	1,712
EAZA Leopard Project	-	630
Elephant Orphanage Project	10,000	10,000
Orangutan Foundation	7,500	7,000
Save The Rhino International	7,068	7,125
Umphafa Private Nature Reserve	441,444	322,071
Vulture Conservation VulPro	4,994	4,288
Free the bears	7,500	7,000
International Otter Survival Foundation	-	4,910
LWIRO Chimp Project	4,859	5,000
Red Panda Network	220	214
Elephant Herpes Virus	907	-
Komodo Survival Program	1,319	886
HelpSimus	-	1,035
Capuchin Project	-	4,487
Galapagos Conservation Trust	374	-
Ghost Fishing	614	-
To Mind	197	-
	<u>488,764</u>	<u>376,358</u>

**8. SUPPORT COSTS**

	Finance	Other	Governance	Totals
	£	£	costs	£
Wildlife conservation	<u>519</u>	<u>83</u>	<u>29,812</u>	<u>30,414</u>

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

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

	31.12.23	31.12.22
	£	£
Independent examination	3,299	4,310
Depreciation - owned assets	<u>33</u>	<u>43</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	624,963	-	624,963
Other trading activities	1,705	-	1,705
Investment income	15,231	-	15,231
<b>Total</b>	<b>641,899</b>	<b>-</b>	<b>641,899</b>
<b>EXPENDITURE ON</b>			
Raising funds	1,210	-	1,210
<b>Charitable activities</b>			
Wildlife conservation	386,756	-	386,756
<b>Total</b>	<b>387,966</b>	<b>-</b>	<b>387,966</b>
<b>NET INCOME</b>	<b>253,933</b>	<b>-</b>	<b>253,933</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,288,886	3,469	1,292,355
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>1,542,819</b>	<b>3,469</b>	<b>1,546,288</b>

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2023 and 31 December 2023	<u>2,840</u>
<b>DEPRECIATION</b>	
At 1 January 2023	2,710
Charge for year	33
At 31 December 2023	<u>2,743</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>97</u>
At 31 December 2022	<u>130</u>

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

	31.12.23 £	31.12.22 £
Trade debtors	6,856	6,239
Other debtors	5,124	199,061
	<u>11,980</u>	<u>205,300</u>

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

	31.12.23 £	31.12.22 £
Accrued expenses	<u>13,881</u>	<u>9,881</u>

**15. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	1,542,819	(320,736)	1,222,083
<b>Restricted funds</b>			
Wildlife Vets International (Amur leopard and tiger)	3,469	-	3,469
<b>TOTAL FUNDS</b>	<u>1,546,288</u>	<u>(320,736)</u>	<u>1,225,552</u>

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	198,942	(519,678)	(320,736)
<b>TOTAL FUNDS</b>	<u>198,942</u>	<u>(519,678)</u>	<u>(320,736)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	1,288,886	253,933	1,542,819
<b>Restricted funds</b>			
Wildlife Vets International (Amur leopard and tiger)	3,469	-	3,469
<b>TOTAL FUNDS</b>	<u>1,292,355</u>	<u>253,933</u>	<u>1,546,288</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	641,899	(387,966)	253,933
<b>TOTAL FUNDS</b>	<u>641,899</u>	<u>(387,966)</u>	<u>253,933</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 8 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 Zoological Society. He is also a shareholder and director of Cheyenne Investments Ltd, the holding company of Colchester Zoo Limited.

Mrs J Tropeano, is a trustee and director of Colchester Zoological Society. She is also a shareholder and director of Cheyenne Investments Ltd, 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 and J A Tropeano.

During the year Colchester Zoo Limited collected donations on behalf of the charity totalling £30,247 (2022: £25,746).

During the year an amount of £441,444 was paid to Colchester Zoo SA Investments (2022: £322,071) as a donation towards the running costs of the Umphafa Private Nature Reserve.

**17. POST BALANCE SHEET EVENTS**

On 26 March 2024, by a resolution dated 25 January 2024, the company changed its name to Colchester Zoological Society.

**18. CONTROLLING PARTY**

The charity is controlled by the board of trustees, Dr D Tropeano, Mrs J Tropeano, Mrs S Leedham, Mr A Lewis, Mr A Bruford, Mrs E Butcher and Mr R Lees.