

THE LITTLE ZOO

England & Wales · Charity number 1143494

Details

Status Registered

Legal form Charitable company

Company number [07335344](#)

Registered 2011-08-22

Register [View on the Charity Commission register](#)

Contact

Address 16a
Farleigh Wick
Bradford On Avon
Wiltshire
BA152PY

Phone 01225859967

Email THELITTLEZOO@LIVE.CO.UK

Website www.thelittlezoo.co.uk

Activities

Objects: A) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT, IN PARTICULAR THE CONSERVATION OF EXOTIC ANIMALS AND THEIR HABITATS. B) TO PROMOTE HUMANE BEHAVIOUR TOWARDS EXOTIC ANIMALS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG SUCH ANIMALS.

Activities: Advancing the education of the public in the conservation, protection and improvement of the physical and natural environment, in particular the conservation of exotic animals and their habitats, educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among such animals

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Bath And North East Somerset
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£127,495	£115,437	-	-
2023-08-31	£134,144	£109,702	-	-
2022-08-31	£120,014	£97,320	-	-
2021-08-31	£54,829	£56,084	-	-
2020-08-31	£38,080	£46,890	-	-

Trustees

Name	Role	Appointed
ADAM RICHARD CARR-GOMM		
GARY ROBERT EMERY		
MARION LOUISE LLEWELLYN		
Oliver Barrington		2019-09-04
SEBASTIAN MILLER MBE		2012-03-13

THE LITTLE ZOO

England & Wales - Charity number 1143494

Accounts

Charity registration number 1143494 (England and Wales)

Company registration number 07335344

THE LITTLE ZOO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

THE LITTLE ZOO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

G Emery
S Miller MBE
M Llewellyn
A Carr-Gomm
O Barrington
C Taylor

Charity number (England and Wales)

1143494

Company number

07335344

Principal address

The Little Zoo
16a Farleigh Wick
Bradford On Avon
Wiltshire
BA15 2PY

Independent examiner

Mark Garrett Chartered Accountant
23 Leafield Industrial Estate
Leafield Way
Corsham
Wiltshire
SN13 9RS

THE LITTLE ZOO

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THE LITTLE ZOO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

- A) To advance the education of the public in the conservation, protection and improvement of the physical and natural environment, in particular the conservation of exotic animals and their habitats; and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among such animals.
- B) To promote humane behaviour towards exotic animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The charity's performance has been greatly improved following the lifting of restrictions placed due to COVID.

Wolf encounters remain the greatest source of income for the charity and have accounted for 90% of the charity's income (2021 85%)

Financial review

The charity generated a surplus during the year and this has returned the financial position to where it was before lockdown.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least 12 month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee and governed by its Memorandum and Articles of Association as amended on 27th July 2011.

The trustees of the charity, who are also the directors of the company, control the company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

G Emery
S Miller MBE
M Llewellyn
A Carr-Gomm
O Barrington
C Taylor

THE LITTLE ZOO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2024*

Recruitment and appointment of trustees

Trustees are recruited from volunteers, and each is provided with assistance in understanding their responsibilities as a trustee together with a copy of the rules and regulations of the charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity operates from property in which Mr G R Emery, a trustee of the charity, has an interest. A formal agreement is in place for the maintenance and use of the property by the charity. No rent was charged to the charity in respect of the property.

Other matters

The charity is managed by Mr G Emery, a trustee of the charity and his wife Mrs N Emery.

The trustees' report was approved by the Board of Trustees.

G Emery
Trustee

20 May 2025

THE LITTLE ZOO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LITTLE ZOO

I report to the trustees on my examination of the financial statements of The Little Zoo (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Mark Garrett Chartered Accountant

23 Leaffield Industrial Estate

Leaffield Way

Corsham

Wiltshire

SN13 9RS

20 May 2025

THE LITTLE ZOO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	3,848	2,414
Charitable activities	4	123,647	131,730
Total income		<u>127,495</u>	<u>134,144</u>
Expenditure on:			
Raising funds	5	745	227
Charitable activities	6	114,692	109,475
Total expenditure		<u>115,437</u>	<u>109,702</u>
Net income and movement in funds		12,058	24,442
Reconciliation of funds:			
Fund balances at 1 September 2023		<u>82,667</u>	<u>58,225</u>
Fund balances at 31 August 2024		<u>94,725</u>	<u>82,667</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE LITTLE ZOO

BALANCE SHEET

AS AT 31 AUGUST 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		-		194
Current assets					
Debtors	13	5,500		-	
Cash at bank and in hand		93,962		87,708	
		<u>99,462</u>		<u>87,708</u>	
Creditors: amounts falling due within one year	15	<u>(4,737)</u>		<u>(5,235)</u>	
Net current assets			94,725		82,473
Total assets less current liabilities			<u>94,725</u>		<u>82,667</u>
The funds of the charity					
Unrestricted funds	16		94,725		82,667
			<u>94,725</u>		<u>82,667</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 20 May 2025

G Emery
Trustee

Company registration number 07335344 (England and Wales)

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

The Little Zoo is a private company limited by guarantee incorporated in England and Wales. The registered office is .

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	50% of cost
Plant and equipment	50% of cost per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other	3,848	2,414

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Wolf experiences		
Wolf experiences	123,647	131,730

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Advertising	745	227
	<u>745</u>	<u>227</u>

6 Expenditure on charitable activities

	Wolf experiences 2024 £	Wolf experiences 2023 £
Direct costs		
Depreciation and impairment	194	6,812
Wolf experiences direct costs	89,036	79,713
	<u>89,230</u>	<u>86,525</u>
Share of support and governance costs (see note 7)		
Support	24,862	22,350
Governance	600	600
	<u>114,692</u>	<u>109,475</u>
Analysis by fund		
Unrestricted funds	<u>114,692</u>	<u>109,475</u>

7 Support costs allocated to activities

	2024 £	2023 £
Utilities	3,039	3,502
Licences and insurance	2,871	2,122
Repairs and maintenance	9,058	9,614
Motoring	4,273	3,407
Miscellaneous expenses	1,308	724
Office supplies	207	108
Bank charges	2,659	1,849
Delivery and collection	38	-
Subscriptions	1,409	1,024
Governance costs	600	600
	<u>25,462</u>	<u>22,950</u>
Analysed between:		
Wolf experiences	<u>25,462</u>	<u>22,950</u>

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

8 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	600	600
Depreciation of owned tangible fixed assets	194	6,812
	<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Educational services to visitors were provided by Mr G Emery during the year. The amount paid to him for these services was £47,099 (2022 £40,108). The cost of the services has been recouped from visitor fees.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Total
	£	£	£
Cost			
At 1 September 2023	4,392	36,764	41,156
At 31 August 2024	4,392	36,764	41,156
Depreciation and impairment			
At 1 September 2023	4,392	36,570	40,962
Depreciation charged in the year	-	194	194
At 31 August 2024	4,392	36,764	41,156
Carrying amount			
At 31 August 2023	-	194	194
	<u> </u>	<u> </u>	<u> </u>

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	5,500	-
	<u>5,500</u>	<u>-</u>

14 Loans and overdrafts

	2024	2023
	£	£
Bank overdrafts	1,098	1,133
	<u>1,098</u>	<u>1,133</u>
Payable within one year	1,098	1,133
	<u>1,098</u>	<u>1,133</u>

Bank overdrafts arise from the inclusion of uncleared items in the bank account balance.

15 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Bank overdrafts	14	1,098	1,133
Accruals and deferred income		3,639	4,102
		<u>4,737</u>	<u>5,235</u>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	82,667	127,495	(115,437)	94,725
	<u>82,667</u>	<u>127,495</u>	<u>(115,437)</u>	<u>94,725</u>
Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	58,225	134,144	(109,702)	82,667
	<u>58,225</u>	<u>134,144</u>	<u>(109,702)</u>	<u>82,667</u>

17 Related party transactions

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2024*

17 Related party transactions

(Continued)

Transactions with related parties have been disclosed elsewhere in these financial statements.

THE LITTLE ZOO

England & Wales - Charity number 1143494

Accounts

Charity registration number 1143494

Company registration number 07335344 (England and Wales)

THE LITTLE ZOO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

THE LITTLE ZOO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Emery S Miller MBE M Llewellyn A Carr-Gomm O Barrington C Taylor	(Appointed 6 June 2023)
Charity number	1143494	
Company number	07335344	
Principal address	The Little Zoo 16a Farleigh Wick Bradford On Avon Wiltshire BA15 2PY	
Independent examiner	Mark Garrett Chartered Accountant 23 Leafield Industrial Estate Leafield Way Corsham Wiltshire SN13 9RS	

THE LITTLE ZOO

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THE LITTLE ZOO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

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B) To promote humane behaviour towards exotic animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The charity's performance has been greatly improved following the lifting of restrictions placed due to COVID.

Wolf encounters remain the greatest source of income for the charity and have accounted for 90% of the charity's income (2021 85%)

Financial review

The charity generated a surplus during the year and this has returned the financial position to where it was before lockdown.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least 12 months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee and governed by its Memorandum and Articles of Association as amended on 27th July 2011.

The trustees of the charity, who are also the directors of the company, control the company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

G Emery

S Miller MBE

M Llewellyn

A Carr-Gomm

O Barrington

C Taylor

(Appointed 6 June 2023)

THE LITTLE ZOO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Recruitment and appointment of trustees

Trustees are recruited from volunteers, and each is provided with assistance in understanding their responsibilities as a trustee together with a copy of the rules and regulations of the charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity operates from property in which Mr G R Emery, a trustee of the charity, has an interest. A formal agreement is in place for the maintenance and use of the property by the charity. No rent was charged to the charity in respect of the property.

Other matters

The charity is managed by Mr G Emery, a trustee of the charity and his wife Mrs N Emery.

The trustees' report was approved by the Board of Trustees.

G Emery
Trustee

15 May 2024

THE LITTLE ZOO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LITTLE ZOO

I report to the trustees on my examination of the financial statements of The Little Zoo (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Mark Garrett Chartered Accountant

23 Leaffield Industrial Estate
Leaffield Way
Corsham
Wiltshire
SN13 9RS

Dated: 15 May 2024

THE LITTLE ZOO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	2,414	1,463
Charitable activities	4	131,730	118,551
Total income		<u>134,144</u>	<u>120,014</u>
Expenditure on:			
Raising funds	5	227	488
Charitable activities	6	109,475	96,832
Total expenditure		<u>109,702</u>	<u>97,320</u>
Net income and movement in funds		24,442	22,694
Reconciliation of funds:			
Fund balances at 1 September 2022		<u>58,225</u>	<u>35,531</u>
Fund balances at 31 August 2023		<u>82,667</u>	<u>58,225</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE LITTLE ZOO

BALANCE SHEET

AS AT 31 AUGUST 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		194		6,811
Current assets					
Stocks	13	-		750	
Cash at bank and in hand		87,708		51,281	
		<u>87,708</u>		<u>52,031</u>	
Creditors: amounts falling due within one year	15	<u>(5,235)</u>		<u>(617)</u>	
Net current assets			82,473		51,414
Total assets less current liabilities			<u>82,667</u>		<u>58,225</u>
Net assets excluding pension liability			82,667		58,225
			<u><u>82,667</u></u>		<u><u>58,225</u></u>
The funds of the charity					
Unrestricted funds			82,667		58,225
			<u>82,667</u>		<u>58,225</u>
			<u><u>82,667</u></u>		<u><u>58,225</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 15 May 2024

G Emery
Trustee

Company registration number 07335344 (England and Wales)

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

The Little Zoo is a private company limited by guarantee incorporated in England and Wales. The registered office is .

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	50% of cost
Plant and equipment	50% of cost per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at cost of unused items and material.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other	2,414	1,463

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Wolf experiences		
Services provided under contract	131,730	117,789
Ancillary trading income	-	762
	<u>131,730</u>	<u>118,551</u>

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

5 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Advertising	227	488
	<u>227</u>	<u>488</u>

6 Expenditure on charitable activities

	Wolf experiences 2023 £	Wolf experiences 2022 £
Direct costs		
Depreciation and impairment	6,812	8,987
Direct charitable expenditure	79,713	65,354
	<u>86,525</u>	<u>74,341</u>
Share of support and governance costs (see note 7)		
Support	22,350	21,651
Governance	600	840
	<u>109,475</u>	<u>96,832</u>
Analysis by fund		
Unrestricted funds	<u>109,475</u>	<u>96,832</u>

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

7 Support costs allocated to activities

	2023	2022
	£	£
Utilities	3,502	3,204
Licences and insurance	2,122	2,527
Repairs and maintenance	9,614	9,011
Motoring	3,407	4,207
Miscellaneous expenses	724	155
Office supplies	108	292
Research	-	57
Bank charges	1,849	1,778
Delivery and collection	-	98
Subscriptions	1,024	322
Governance costs	600	840
	<u>22,950</u>	<u>22,491</u>
Analysed between:		
Wolf experiences	<u>22,950</u>	<u>22,491</u>

8 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>6,812</u>	<u>8,987</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Educational services to visitors were provided by Mr G Emery during the year. The amount paid to him for these services was £47,099 (2022 £40,108). The cost of the services has been recouped from visitor fees.

10 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

12 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Total £
Cost			
At 1 September 2022	4,392	36,570	40,962
Additions	-	194	194
	<u>4,392</u>	<u>36,764</u>	<u>41,156</u>
At 31 August 2023	4,392	36,764	41,156
Depreciation and impairment			
At 1 September 2022	4,392	29,758	34,150
Depreciation charged in the year	-	6,812	6,812
	<u>4,392</u>	<u>36,570</u>	<u>40,962</u>
At 31 August 2023	4,392	36,570	40,962
Carrying amount			
At 31 August 2023	<u>-</u>	<u>194</u>	<u>194</u>
At 31 August 2022	<u>-</u>	<u>6,811</u>	<u>6,811</u>

13 Stocks

	2023 £	2022 £
Finished goods and goods for resale	-	750
	<u>-</u>	<u>750</u>

14 Loans and overdrafts

	2023 £	2022 £
Bank overdrafts	1,133	138
	<u>1,133</u>	<u>138</u>
Payable within one year	1,133	138
	<u>1,133</u>	<u>138</u>

Bank overdrafts arise from the inclusion of uncleared items in the bank account balance.

15 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank overdrafts	14	1,133	138
Accruals and deferred income		4,102	479
		<u>5,235</u>	<u>617</u>

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	58,225	134,144	(109,702)	82,667
	<u>58,225</u>	<u>134,144</u>	<u>(109,702)</u>	<u>82,667</u>
Previous year:	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	35,531	120,014	(97,320)	58,225
	<u>35,531</u>	<u>120,014</u>	<u>(97,320)</u>	<u>58,225</u>

17 Related party transactions

Transactions with related parties have been disclosed elsewhere in these financial statements.

THE LITTLE ZOO

England & Wales - Charity number 1143494

Accounts

Charity registration number 1143494

Company registration number 07335344 (England and Wales)

THE LITTLE ZOO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

THE LITTLE ZOO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

G Emery
S Miller MBE
M Llewellyn
A Carr-Gomm
O Barrington

Charity number

1143494

Company number

07335344

Principal address

The Little Zoo
16a Farleigh Wick
Bradford On Avon
Wiltshire
BA15 2PY

Independent examiner

Mark Garrett Chartered Accountant
23 Leafield Industrial Estate
Leafield Way
Corsham
Wiltshire
SN13 9RS

THE LITTLE ZOO

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THE LITTLE ZOO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

A) To advance the education of the public in the conservation, protection and improvement of the physical and natural environment, in particular the conservation of exotic animals and their habitats; and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among such animals.
B) To promote humane behaviour towards exotic animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity's performance has been greatly improved following the lifting of restrictions placed due to COVID.

Wolf encounters remain the greatest source of income for the charity and have accounted for 90% of the charity's income (2021 85%)

Financial review

The charity generated a surplus during the year and this has returned the financial position to where it was before lockdown.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least 12 month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee and governed by its Memorandum and Articles of Association as amended on 27th July 2011.

The trustees of the charity, who are also the directors of the company, control the company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

G Emery
S Miller MBE
M Llewellyn
A Carr-Gomm
O Barrington

Trustees are recruited from volunteers, and each is provided with assistance in understanding their responsibilities as a trustee together with a copy of the rules and regulations of the charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

THE LITTLE ZOO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2022*

The charity operates from property in which Mr G R Emery, a trustee of the charity, has an interest. A formal agreement is in place for the maintenance and use of the property by the charity. No rent was charged to the charity in respect of the property.

The charity is managed by Mr G Emery, a trustee of the charity and his wife Mrs N Emery.

The trustees' report was approved by the Board of Trustees.

G Emery
Trustee

25 May 2023

THE LITTLE ZOO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LITTLE ZOO

I report to the trustees on my examination of the financial statements of The Little Zoo (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Mark Garrett Chartered Accountant

23 Leaffield Industrial Estate
Leaffield Way
Corsham
Wiltshire
SN13 9RS

Dated: 25 May 2023

THE LITTLE ZOO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds	Unrestricted funds
		2022	2021
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	1,463	3,413
Charitable activities	4	118,551	51,513
Total income		120,014	54,926
<u>Expenditure on:</u>			
Raising funds	5	488	775
Charitable activities	6	96,832	55,508
Total expenditure		97,320	56,283
Net income/(expenditure) for the year/ Net movement in funds		22,694	(1,357)
Fund balances at 1 September 2021		35,531	36,888
Fund balances at 31 August 2022		58,225	35,531

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE LITTLE ZOO

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		6,811		2,174
Current assets					
Stocks	12	750		750	
Cash at bank and in hand		51,281		32,606	
		<u>52,031</u>		<u>33,356</u>	
Creditors: amounts falling due within one year	14	(617)		1	
Net current assets			51,414		33,357
Total assets less current liabilities			<u>58,225</u>		<u>35,531</u>
Income funds					
Unrestricted funds			58,225		35,531
			<u>58,225</u>		<u>35,531</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 25 May 2023

G Emery
Trustee

Company registration number 07335344

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

The Little Zoo is a private company limited by guarantee incorporated in England and Wales. The registered office is .

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	50% of cost
Plant and equipment	50% of cost per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at cost of unused items and material.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Other	1,463	3,413

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

4 Charitable activities

	Charitable Income Heading 1 2022 £	Charitable Income Heading 1 2021 £
Services provided under contract	117,789	51,513
Ancillary trading income	762	-
	<u>118,551</u>	<u>51,513</u>

5 Raising funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Fundraising and publicity</u>		
Advertising	488	775
	<u>488</u>	<u>775</u>

6 Charitable activities

	Direct costs of providing charitable services 2022 £	Direct costs of providing charitable services 2021 £
Depreciation and impairment	8,987	15,290
Direct charitable expenditure	65,354	20,696
	<u>74,341</u>	<u>35,986</u>
Share of support costs (see note 7)	21,651	19,017
Share of governance costs (see note 7)	840	505
	<u>96,832</u>	<u>55,508</u>

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Insurance	3,204	-	3,204	-	-	-
Licences and insurance	2,527	-	2,527	1,515	-	1,515
Repairs and maintenance	9,011	-	9,011	10,054	-	10,054
Motor expenses and travelling	4,207	-	4,207	5,430	-	5,430
Miscellaneous expenditure	155	-	155	163	-	163
Office supplies	292	-	292	697	-	697
Research	57	-	57	121	-	121
Shepherd's hut visitor area	1,778	-	1,778	690	-	690
Delivery costs	98	-	98	251	-	251
Subscriptions and fees	322	-	322	96	-	96
Accountancy	-	480	480	-	325	325
Legal and professional	-	360	360	-	180	180
	<u>21,651</u>	<u>840</u>	<u>22,491</u>	<u>19,017</u>	<u>505</u>	<u>19,522</u>
Analysed between Charitable activities	<u>21,651</u>	<u>840</u>	<u>22,491</u>	<u>19,017</u>	<u>505</u>	<u>19,522</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Educational services to visitors were provided by Mr G Emery during the year. The amount paid to him for these services was £40,108. The cost of the services has been recouped from visitor fees.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

11 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Total £
Cost			
At 1 September 2021	4,392	22,946	27,338
Additions	-	13,623	13,623
At 31 August 2022	4,392	36,569	40,961
Depreciation and impairment			
At 1 September 2021	4,392	20,771	25,163
Depreciation charged in the year	-	8,987	8,987
At 31 August 2022	4,392	29,758	34,150
Carrying amount			
At 31 August 2022	-	6,811	6,811
At 31 August 2021	-	2,174	2,174

12 Stocks

	2022 £	2021 £
Finished goods and goods for resale	750	750

13 Loans and overdrafts

	2022 £	2021 £
Bank overdrafts	138	-
Payable within one year	138	-

Bank overdrafts arise from the inclusion of uncleared items in the bank account balance.

14 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank overdrafts	13	138	-
Accruals and deferred income		479	(1)
		617	(1)

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2022*

15 Related party transactions

Transactions with related parties have been disclosed elsewhere in these financial statements.

THE LITTLE ZOO

England & Wales - Charity number 1143494

Accounts

REGISTERED COMPANY NUMBER: 07335344 (England and Wales)

REGISTERED CHARITY NUMBER: 1143494

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
THE LITTLE ZOO
(A COMPANY LIMITED BY GUARANTEE)**

Haines Watts
Chartered Accountants
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU

THE LITTLE ZOO

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FOR THE YEAR ENDED 31 AUGUST 2021**

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THE LITTLE ZOO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

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 August 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

a) To advance the education of the public in the conservation, protection and improvement of the physical and natural environment, in particular the conservation of exotic animals and their habitats; and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among such animals.

b) To promote humane behaviour towards exotic animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

The charitable activities described above are undertaken to further the charitable purpose for the public benefit. The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the objectives and in planning the future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has been impacted by the COVID lockdowns which forced the suspension of all income generating activities.

Wolf encounters has been an extremely successful stream of new income, and the Charity has upgraded the wolf enclosure facilities in order to further increase income stream, and has also installed a shepherd's hut to accommodate overnight stays to observe the wolves. Income from wolf encounters and overnight stays accounted for 85% (2020: 55%) of the Charity's income

The Trustees believe that the financial performance in 2021 was satisfactory in the circumstances.

FINANCIAL REVIEW

Principal funding sources

Due to COVID lockdowns, the charity generated a deficit, as set out in the Statement of Financial Activities. The Trustees believe that the success of the wolf encounters can be replicated in future periods, which in turn will assist with the funding of other related activities.

The cash reserves have helped the charity overcome the challenges created by the COVID lockdowns.

FUTURE PLANS

The Charity will continue to escalate its activities and range of animals, with a focus on educational activities. Wolf encounters are still considered to be the principal source of funding for these activities.

The Charity expects to continue to incur significant maintenance expenses as part of its objective to ensure that the welfare of its animals, and of its visitors, is appropriately protected. The Charity will also continue with its policy expense most costs and to write down any assets purchased at 50% per annum on cost.

THE LITTLE ZOO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The charity is governed by the Memorandum and Articles of Association as amended by special resolution and registered at Companies House on 27 July 2011.

The trustees of the charity, who are also the directors of the company, control the charity.

Trustees are recruited from volunteers, and each is provided with assistance in understanding their responsibilities as a trustee together with a copy of the rules and regulations of the charity.

The trustees monitor the risks facing the charity and take appropriate steps to mitigate those key issues identified.

The trustees aim to retain sufficient reserves to cover overheads for a 12 month period.

The charity operates from property in which Mr G R Emery, a trustee of the charity, has an interest. A formal agreement is in place for the maintenance and use of the property by the charity. No rent was charged to the charity in respect of the property.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07335344 (England and Wales)

Registered Charity number

1143494

Registered office

16a Farleigh Wick
Bradford On Avon
Wiltshire
BA15 2PY

Trustees

Mr A Carr-Gomm Director

Mr G R Emery Director

Mrs M L Llewellyn Director

Mr S Miller MBE Animal Presenter

Mr O R A Barrington Director

THE LITTLE ZOO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Haines Watts
Chartered Accountants
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU

Approved by order of the board of trustees on29.06-2022..... and signed on its behalf by:



.....
Mr G R Emery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LITTLE ZOO**

Independent examiner's report to the trustees of The Little Zoo ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

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.



Mr M S Gurney
FCA
Haines Watts
Chartered Accountants
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU

Date: 29 - 06 - 2022

THE LITTLE ZOO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		3,413	3,704
Charitable activities			
Rehabilitation, conservation &			
education services		51,416	34,376
Total		<u>54,829</u>	<u>38,080</u>
EXPENDITURE ON			
Raising funds		19,513	17,069
Charitable activities			
Rehabilitation, conservation &			
education services		36,571	29,821
Total		<u>56,084</u>	<u>46,890</u>
NET INCOME/(EXPENDITURE)		<u>(1,255)</u>	<u>(8,810)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		36,788	45,598
TOTAL FUNDS CARRIED FORWARD		<u><u>35,533</u></u>	<u><u>36,788</u></u>

The notes form part of these financial statements

THE LITTLE ZOO

**STATEMENT OF FINANCIAL POSITION
31 AUGUST 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	5	2,175	5,629
CURRENT ASSETS			
Stocks	6	750	750
Debtors	7	-	7,481
Cash at bank and in hand		32,608	22,928
		<hr/>	<hr/>
		33,358	31,159
		<hr/>	<hr/>
NET CURRENT ASSETS		33,358	31,159
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		35,533	36,788
		<hr/>	<hr/>
NET ASSETS		35,533	36,788
		<hr/>	<hr/>
FUNDS	8		
Unrestricted funds		35,533	36,788
		<hr/>	<hr/>
TOTAL FUNDS		35,533	36,788
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 notes form part of these financial statements

THE LITTLE ZOO

STATEMENT OF FINANCIAL POSITION - continued
31 AUGUST 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on29-06-2022..... and were signed on its behalf by:



.....
Mr G R Emery - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

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.

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 - 50% on cost

Stocks & work in progress

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

Costs include all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition.

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. An element of profit is included where the outcome of the project may reasonably be determined.

Taxation

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

Fund accounting

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

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

THE LITTLE ZOO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

1. ACCOUNTING POLICIES - continued

Fund accounting

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

2. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	7,804	11,393
	<u>7,804</u>	<u>11,393</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,704
Charitable activities	
Rehabilitation, conservation & education services	34,376
Total	<u>38,080</u>
EXPENDITURE ON	
Raising funds	17,069
Charitable activities	
Rehabilitation, conservation & education services	29,821

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

Total 46,890

NET INCOME/(EXPENDITURE) (8,810)

RECONCILIATION OF FUNDS

Total funds brought forward 45,598

TOTAL FUNDS CARRIED FORWARD 36,788

5. TANGIBLE FIXED ASSETS

Plant and
machinery
£

COST

At 1 September 2020 22,786

Additions 4,350

At 31 August 2021 27,136

DEPRECIATION

At 1 September 2020 17,157

Charge for year 7,804

At 31 August 2021 24,961

NET BOOK VALUE

At 31 August 2021 2,175

At 31 August 2020 5,629

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

6. STOCKS

	2021	2020
	£	£
Stocks	750	750
	<u>750</u>	<u>750</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Prepayments and accrued income	-	7,481
	<u>-</u>	<u>7,481</u>

8. MOVEMENT IN FUNDS

	At 1/9/20	Net movement in funds	At 31/8/21
	£	£	£
Unrestricted funds			
General fund	36,788	(1,255)	35,533
	<u>36,788</u>	<u>(1,255)</u>	<u>35,533</u>
TOTAL FUNDS	<u>36,788</u>	<u>(1,255)</u>	<u>35,533</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	54,829	(56,084)	(1,255)
	<u>54,829</u>	<u>(56,084)</u>	<u>(1,255)</u>
TOTAL FUNDS	<u>54,829</u>	<u>(56,084)</u>	<u>(1,255)</u>

Comparatives for movement in funds

	At 1/9/19	Net movement in funds	At 31/8/20
	£	£	£
Unrestricted funds			
General fund	45,598	(8,810)	36,788
	<u>45,598</u>	<u>(8,810)</u>	<u>36,788</u>
TOTAL FUNDS	<u>45,598</u>	<u>(8,810)</u>	<u>36,788</u>

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,080	(46,890)	(8,810)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>38,080</u>	<u>(46,890)</u>	<u>(8,810)</u>

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

	At 1/9/19 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	45,598	(10,065)	35,533
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>45,598</u>	<u>(10,065)</u>	<u>35,533</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,909	(102,974)	(10,065)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>92,909</u>	<u>(102,974)</u>	<u>(10,065)</u>

THE LITTLE ZOO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

9. RELATED PARTY DISCLOSURES

During the year £325 was paid to Mrs N Emery (2020: £1,600) in respect of book-keeping services provided. Mrs Emery is the spouse of a Trustee.

The Trustees are considering making a payment to Mr G R Emery, a Trustee, in respect of the significant time spent by Mr Emery on both the construction of the wolf enclosure and shepherd's hut, and operating the wolf experiences programme.

The Trustees consider that the amounts involved for both of these items are significantly below those that would have been payable to an unconnected third party. None of the payments relate to Trustee duties. Therefore these payments are in accordance with the Charity's Constitution and the Charities Act.

THE LITTLE ZOO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,413	3,704
Charitable activities		
Animal experiences and sales	51,416	34,376
Total incoming resources	<u>54,829</u>	<u>38,080</u>
EXPENDITURE		
Other trading activities		
Animal & Feed purchases and Vet fees	19,513	17,069
Charitable activities		
Wages	-	405
Light and heat	-	1,756
Advertising	775	341
Repairs & Maintenance	18,016	6,057
Motor vehicle expenses	5,430	5,764
Legal & Professional fees	505	291
Other office costs	251	1,272
Bank charges	688	487
Sundry expenses	890	470
Printing, postage & stationery	697	72
Insurance	1,515	1,513
Depreciation of tangible fixed assets	7,804	11,393
	<u>36,571</u>	<u>29,821</u>
Total resources expended	<u>56,084</u>	<u>46,890</u>
Net expenditure	<u><u>(1,255)</u></u>	<u><u>(8,810)</u></u>

This page does not form part of the statutory financial statements

THE LITTLE ZOO

England & Wales - Charity number 1143494

Accounts

REGISTERED COMPANY NUMBER: 07335344 (England and Wales)
REGISTERED CHARITY NUMBER: 1143494

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
FOR
THE LITTLE ZOO
(A COMPANY LIMITED BY GUARANTEE)**

**Haines Watts
Chartered Accountants
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU**

THE LITTLE ZOO

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

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THE LITTLE ZOO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

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 August 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

a) To advance the education of the public in the conservation, protection and improvement of the physical and natural environment, in particular the conservation of exotic animals and their habitats; and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among such animals.

b) To promote humane behaviour towards exotic animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

The charitable activities described above are undertaken to further the charitable purpose for the public benefit. The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the objectives and in planning the future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has been impacted by the COVID lockdowns which forced the suspension of all income generating activities.

Wolf encounters has been a successful stream of new income, and the Charity has upgraded the wolf enclosure facilities in order to further increase income streams..

The trustees believe that the financial performance in 2020 was satisfactory in the circumstances.

FINANCIAL REVIEW

Principal funding sources

Due to COVID lockdowns, the charity generated a deficit, as set out in the Statement of Financial Activities. The trustees believe that the success of the wolf encounters can be replicated in future periods, which in turn will assist with the funding of other related activities.

The cash reserves have helped the charity overcome the challenges created by the COVID lockdowns.

FUTURE PLANS

The charity will continue to escalate its activities and range of animals, with a focus on educational activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

THE LITTLE ZOO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The charity is governed by the Memorandum and Articles of Association as amended by special resolution and registered at Companies House on 27 July 2011.

The trustees of the charity, who are also the directors of the company, control the charity.

Trustees are recruited from volunteers, and each is provided with assistance in understanding their responsibilities as a trustee together with a copy of the rules and regulations of the charity.

The trustees monitor the risks facing the charity and take appropriate steps to mitigate those key issues identified.

The trustees aim to retain sufficient reserves to cover overheads for a 12 month period.

The charity operates from property in which Mr G R Emery, a trustee of the charity, has an interest. A formal agreement is in place for the maintenance and use of the property by the charity. No rent was charged to the charity in respect of the property.

REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number
07335344 (England and Wales)**

**Registered Charity number
1143494**

**Registered office
16a Farleigh Wick
Bradford On Avon
Wiltshire
BA15 2PY**

**Trustees
Mr A Carr-Gomm Director
Mr G R Emery Director
Mrs M L Llewellyn Director
Mr S Miller MBE Animal Presenter
Mr O R A Barrington Director (appointed 4.9.19)**

**Independent Examiner
Haines Watts
Chartered Accountants
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU**

Approved by order of the board of trustees on and signed on its behalf by:

THE LITTLE ZOO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020**

A handwritten signature in black ink, appearing to read 'G R Emery', written over a horizontal dotted line.

Mr G R Emery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LITTLE ZOO**

Independent examiner's report to the trustees of The Little Zoo ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

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.

**Mr M S Gurney
FCA
Haines Watts
Chartered Accountants
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU**

Date:

THE LITTLE ZOO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

		2020	2019
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		3,704	51,103
Charitable activities			
Rehabilitation, conservation &			
education services		34,376	46,396
Total		38,080	97,499
EXPENDITURE ON			
Raising funds		17,069	18,324
Charitable activities			
Rehabilitation, conservation &			
education services		29,821	44,343
Total		46,890	62,667
NET INCOME/(EXPENDITURE)		(8,810)	34,832
RECONCILIATION OF FUNDS			
Total funds brought forward		45,598	10,766
TOTAL FUNDS CARRIED FORWARD		36,788	45,598

The notes form part of these financial statements

THE LITTLE ZOO

**STATEMENT OF FINANCIAL POSITION
31 AUGUST 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	5	5,629	4,045
CURRENT ASSETS			
Stocks	6	750	750
Debtors	7	7,481	-
Cash at bank and in hand		22,928	42,303
		31,159	43,053
CREDITORS			
Amounts falling due within one year	8	-	(1,500)
		31,159	41,553
NET CURRENT ASSETS		31,159	41,553
TOTAL ASSETS LESS CURRENT LIABILITIES		36,788	45,598
NET ASSETS		36,788	45,598
FUNDS			
Unrestricted funds	9	36,788	45,598
TOTAL FUNDS		36,788	45,598

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

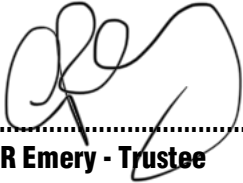
The notes form part of these financial statements

THE LITTLE ZOO

**STATEMENT OF FINANCIAL POSITION - continued
31 AUGUST 2020**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

A handwritten signature in black ink, appearing to read 'G R Emery', written over a horizontal dotted line.

Mr G R Emery - Trustee

The notes form part of these financial statements

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

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.

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 - 50% on cost

Stocks & work in progress

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

Costs include all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition.

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. An element of profit is included where the outcome of the project may reasonably be determined.

Taxation

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

Fund accounting

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

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

THE LITTLE ZOO

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

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

2. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Depreciation - owned assets	11,393	4,895

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	51,103
Charitable activities	
Rehabilitation, conservation &	
education services	46,396
Total	97,499
EXPENDITURE ON	
Raising funds	18,324
Charitable activities	
Rehabilitation, conservation &	
education services	44,343

THE LITTLE ZOO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

**Unrestricted
fund
£**

Total **62,667**

NET INCOME **34,832**

RECONCILIATION OF FUNDS

Total funds brought forward **10,766**

TOTAL FUNDS CARRIED FORWARD **45,598**

5. TANGIBLE FIXED ASSETS

**Plant and
machinery
£**

COST

At 1 September 2019 **9,809**

Additions **12,977**

At 31 August 2020 **22,786**

DEPRECIATION

At 1 September 2019 **5,764**

Charge for year **11,393**

At 31 August 2020 **17,157**

NET BOOK VALUE

At 31 August 2020 **5,629**

At 31 August 2019 **4,045**

THE LITTLE ZOO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

6.	STOCKS	2020	2019
		£	£
	Stocks	<u>750</u>	<u>750</u>

7.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
		£	£
	Prepayments and accrued income	<u>7,481</u>	<u>-</u>

8.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
		£	£
	Other creditors	<u>-</u>	<u>1,500</u>

9.	MOVEMENT IN FUNDS		Net
		At 1/9/19	movement
		£	in funds
			At
			31/8/20
			£
	Unrestricted funds		
	General fund	45,598	(8,810)
		<u>45,598</u>	<u>(8,810)</u>
	TOTAL FUNDS	<u>45,598</u>	<u>(8,810)</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	38,080	(46,890)	(8,810)
	<u>38,080</u>	<u>(46,890)</u>	<u>(8,810)</u>
TOTAL FUNDS	<u>38,080</u>	<u>(46,890)</u>	<u>(8,810)</u>

THE LITTLE ZOO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/18	Net movement in funds	At 31/8/19
	£	£	£
Unrestricted funds			
General fund	10,766	34,832	45,598
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>10,766</u>	<u>34,832</u>	<u>45,598</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	97,499	(62,667)	34,832
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>97,499</u>	<u>(62,667)</u>	<u>34,832</u>

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

	At 1/9/18	Net movement in funds	At 31/8/20
	£	£	£
Unrestricted funds			
General fund	10,766	26,022	36,788
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>10,766</u>	<u>26,022</u>	<u>36,788</u>

THE LITTLE ZOO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,579	(109,557)	26,022
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	135,579	(109,557)	26,022
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

THE LITTLE ZOO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,704	51,103
Charitable activities		
Animal experiences and sales	34,376	46,396
Total incoming resources	38,080	97,499
EXPENDITURE		
Other trading activities		
Animal & Feed purchases and Vet fees	17,069	18,324
Charitable activities		
Wages	405	320
Light and heat	1,756	665
Advertising	341	253
Repairs & Maintenance	6,057	18,998
Motor vehicle expenses	5,764	16,244
Legal & Professional fees	291	675
Other office costs	1,272	-
Bank charges	487	392
Sundry expenses	470	177
Printing, postage & stationery	72	602
Insurance	1,513	1,122
Depreciation of tangible fixed assets	11,393	4,895
	29,821	44,343
Total resources expended	46,890	62,667
Net (expenditure)/income	(8,810)	34,832

This page does not form part of the statutory financial statements