

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

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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', is 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 Unrestricted fund £	2019 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
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**

		2020 Unrestricted fund £	2019 Total funds £
	Notes		
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
		<hr/>	<hr/>
		31,159	43,053
CREDITORS			
Amounts falling due within one year	8	-	(1,500)
		<hr/>	<hr/>
NET CURRENT ASSETS		31,159	41,553
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		36,788	45,598
		<hr/>	<hr/>
NET ASSETS		36,788	45,598
		<hr/>	<hr/>
FUNDS	9		
Unrestricted funds		36,788	45,598
		<hr/>	<hr/>
TOTAL FUNDS		36,788	45,598
		<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 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.

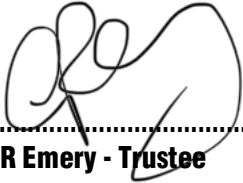
The notes form part of these financial statements

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 be 'G R Emery', written over a 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	<u>11,393</u>	<u>4,895</u>

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	<u>97,499</u>
EXPENDITURE ON	
Raising funds	18,324
Charitable activities	
Rehabilitation, conservation &	
education services	44,343

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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	750	750
	<u> </u>	<u> </u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Prepayments and accrued income	7,481	-
	<u> </u>	<u> </u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors	-	1,500
	<u> </u>	<u> </u>

9. 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> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	45,598	(8,810)	36,788
	<u> </u>	<u> </u>	<u> </u>

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	38,080	(46,890)	(8,810)
	<u> </u>	<u> </u>	<u> </u>

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**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	10,766	34,832	45,598
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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	97,499	(62,667)	34,832
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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	10,766	26,022	36,788
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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**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