

**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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# 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 on .....29.06-2022..... and signed on its behalf by:

A handwritten signature in black ink, appearing to be '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 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		3,413	3,704
<b>Charitable activities</b>			
Rehabilitation, conservation &			
education services		51,416	34,376
<b>Total</b>		54,829	38,080
<b>EXPENDITURE ON</b>			
Raising funds		19,513	17,069
<b>Charitable activities</b>			
Rehabilitation, conservation &			
education services		36,571	29,821
<b>Total</b>		56,084	46,890
<b>NET INCOME/(EXPENDITURE)</b>		(1,255)	(8,810)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		36,788	45,598
<b>TOTAL FUNDS CARRIED FORWARD</b>		35,533	36,788

The notes form part of these financial statements

**THE LITTLE ZOO**

**STATEMENT OF FINANCIAL POSITION  
31 AUGUST 2021**

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

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

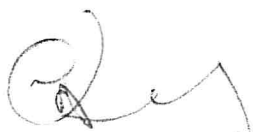


THE LITTLE ZOO

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 on 29-06-2022 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.

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	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	3,704
<b>Charitable activities</b>	
Rehabilitation, conservation & education services	34,376
<b>Total</b>	<u>38,080</u>
<b>EXPENDITURE ON</b>	
Raising funds	17,069
<b>Charitable activities</b>	
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 £
<b>Total</b>	46,890
<b>NET INCOME/(EXPENDITURE)</b>	(8,810)
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	45,598
<b>TOTAL FUNDS CARRIED FORWARD</b>	36,788

5. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 September 2020	22,786
Additions	4,350
At 31 August 2021	27,136
<b>DEPRECIATION</b>	
At 1 September 2020	17,157
Charge for year	7,804
At 31 August 2021	24,961
<b>NET BOOK VALUE</b>	
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>      </u>	<u>      </u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

8. MOVEMENT IN FUNDS

	At 1/9/20	Net movement in funds	At 31/8/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	36,788	(1,255)	35,533
	<u>      </u>	<u>      </u>	<u>      </u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	54,829	(56,084)	(1,255)
	<u>      </u>	<u>      </u>	<u>      </u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	45,598	(8,810)	36,788
	<u>      </u>	<u>      </u>	<u>      </u>
<b>TOTAL FUNDS</b>	<u>45,598</u>	<u>(8,810)</u>	<u>36,788</u>

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 £
<b>Unrestricted funds</b>			
General fund	38,080	(46,890)	(8,810)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	45,598	(10,065)	35,533
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	92,909	(102,974)	(10,065)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>92,909</u>	<u>(102,974)</u>	<u>(10,065)</u>

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,413	3,704
<b>Charitable activities</b>		
Animal experiences and sales	51,416	34,376
<b>Total incoming resources</b>	54,829	38,080
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Animal & Feed purchases and Vet fees	19,513	17,069
<b>Charitable activities</b>		
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
	36,571	29,821
<b>Total resources expended</b>	56,084	46,890
<b>Net expenditure</b>	(1,255)	(8,810)

This page does not form part of the statutory financial statements