

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

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

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# THE LITTLE ZOO

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# THE LITTLE ZOO

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

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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*

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### *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

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

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

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#### 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

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### 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 £
<b>Wolf experiences</b>		
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 £
<b>Fundraising and publicity</b>		
Advertising	745	227
	<u>745</u>	<u>227</u>

### 6 Expenditure on charitable activities

	Wolf experiences 2024 £	Wolf experiences 2023 £
<b>Direct costs</b>		
Depreciation and impairment	194	6,812
Wolf experiences direct costs	89,036	79,713
	<u>89,230</u>	<u>86,525</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	24,862	22,350
Governance	600	600
	<u>114,692</u>	<u>109,475</u>
<b>Analysis by fund</b>		
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>
<b>Analysed between:</b>		
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 Number	2023 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 £
<b>Cost</b>			
At 1 September 2023	4,392	36,764	41,156
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2024	4,392	36,764	41,156
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>			
At 1 September 2023	4,392	36,570	40,962
Depreciation charged in the year	-	194	194
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2024	4,392	36,764	41,156
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>			
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	-

### 14 Loans and overdrafts

	2024 £	2023 £
Bank overdrafts	1,098	1,133
Payable within one year	1,098	1,133

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
		4,737	5,235

### 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
Previous year:	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	58,225	134,144	(109,702)	82,667

### 17 Related party transactions

# THE LITTLE ZOO

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

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### 17 Related party transactions

(Continued)

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