

# CROCODILES OF THE WORLD FOUNDATION LIMITED

England & Wales · Charity number 1153303

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [08304958](#)

**Registered** 2013-08-08

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

## Contact

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**Address** Foxbury Farm  
Brize Norton  
Carterton  
Oxfordshire  
OX183NX

**Phone** 01993846353

**Email** [info@crocodilesoftheworld.co.uk](mailto:info@crocodilesoftheworld.co.uk)

**Website** [www.crocodilesoftheworld.co.uk](http://www.crocodilesoftheworld.co.uk)

## Activities

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**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 CROCODILES AND THEIR HABITATS.B) TO PROMOTE HUMANE BEHAVIOUR TOWARDS CROCODILES 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:** Aid Crocodile research WorldwideProvide accommodation, medical, food and living expenses for live Crocodiles living in captivity around the worldAid and provide Education about Crocodiles and their Conservation through materials,funds and any other resourcesAid Crocodile rescue or help any live Crocodiles which are in need anywhere in the worldSupport existing Crocodile charities worldwide

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Sponsors Or Undertakes Research
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** NATIONALLY
- Oxfordshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£33,613	£36,232	-	-
2024-06-30	£88,640	£74,319	-	-
2023-06-30	£28,239	£25,596	-	-
2022-06-30	£787,785	£849,084	£539,777	29
2021-06-30	£832,783	£720,006	£651,725	22
2020-06-30	£677,399	£653,649	£620,169	18

## Trustees

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Name	Role	Appointed
Benjamin Exley		2025-12-05
MR STEVE FOGGETT		2013-08-08

**CROCODILES OF THE WORLD FOUNDATION LIMITED**

England & Wales - Charity number 1153303

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# Accounts

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## Trustees' Annual Report for the period

From **01/07/2024** Period start date To **30/06/2025** Period end date

Charity name: **The Crocodiles of the World Foundation**

Charity registration number: **1153303**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>Attached</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>1. Supporting conservation 2. Supporting captive breeding of endangered species</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>0</b>
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>Funds donated to the following conservation programs.</b></p> <ol style="list-style-type: none"> <li><b>1. £1500.00 donated to Komodo survival program</b></li> <li><b>2. £1563.00 donated to Galapagos Conservation Trust</b></li> <li><b>3. Donated £3000 to FFI – Cambodian Crocodile Conservation Program (CCCP)</b></li> </ol> <p><b>Other funded projects</b></p> <ol style="list-style-type: none"> <li><b>1. Funding the first ever Vitamin D study in wild and captive crocodile species</b></li> <li><b>2. Funded and sent expert help to conduct wild crocodile population surveys in The Gambia</b></li> </ol>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Good position with plenty of funds.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>Held ready to support animal conservation when needed</b>
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	<b>n/a</b>
Details of fund materially in deficit	Para 1.24	<b>n/a</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>None</b>

### **Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	<b>Memorandum of articles and association</b>
How is the charity constituted? (e.g. <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	<b>Limited company by guarantee</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Elected</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	The Crocodiles of the World Foundation
Other name the charity uses	
Registered charity number	1153303
Charity's principal address	Burford Road Brize Norton Oxon OX18 3NX



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Stephen Foggett	
<b>Position (eg Secretary, Chair, etc)</b>	Trustee	
<b>Date</b>	09/04/2026	

Charity number: 1153303

Company number: 08304958

(England and Wales)

Crocodiles of the World Foundation Ltd

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 June 2025

Crocodiles of the World Foundation Ltd  
Contents Page  
For the year ended 30 June 2025

Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 9
Details Statement of Financial Activities	10

Crocodiles of the World Foundation Ltd  
Report of the Trustees  
For the year ended 30 June 2025

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 June 2025. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Crocodiles of the World Foundation Ltd
<b>Charity registration number</b>	1153303
<b>Company registration number</b>	08304958
<b>Principal address</b>	Foxbury Farm Burford Road Oxon OX18 3NX
<b>Registered address</b>	Angel House Hardwick Witney Oxon OX29 7QE

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Stephen Foggett  
Mr Chris Hoyles (resigned 4/12/2025)  
Mr Nicholas Wells (resigned 4/12/2025)  
Mr Ben Exley (from 5/12/2025)

<b>Independent examiner</b>	Snedkers Accountancy Services Ltd Angel House Hardwick Witney Oxon OX29 7QE
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Approved by the Board of Trustees and signed  
on its behalf by

Mr Stephen Foggett  
23 March 2026

Crocodiles of the World Foundation Ltd  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2025

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2025.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 A and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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 examiners 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 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 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.

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Snedkers Accountancy Services Ltd  
Angel House  
Hardwick  
Witney  
Oxon  
OX29 7QE

23 March 2026

Crocodiles of the World Foundation Ltd  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 30 June 2025

	Notes	Unrestricted funds £	2024
<b>Income and endowments from:</b>			
Charitable activities	2	33,613	88,640
<b>Total</b>		<b>33,613</b>	<b>88,640</b>
<b>Expenditure on:</b>			
Charitable activities	3/4	(36,232)	(74,319)
<b>Total</b>		<b>(36,232)</b>	<b>(74,319)</b>
<b>Net income</b>		<b>(2,619)</b>	<b>14,321</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		556,741	542,420
<b>Total funds carried forward</b>		<b>554,122</b>	<b>556,741</b>

Crocodiles of the World Foundation Ltd  
Statement of Financial Position  
As at 30 June 2025

	Notes	2025 £	2024
<b>Fixed assets</b>			
Tangible assets	7	-	-
		-	-
<b>Current assets</b>			
Debtors	8	55,443	71,761
Cash at bank and in hand		508,282	504,331
		<b>563,725</b>	<b>576,092</b>
<b>Creditors: amounts falling due within one year</b>	9	(9,603)	(10,850)
<b>Net current assets</b>		<b>554,122</b>	<b>565,242</b>
<b>Total assets less current liabilities</b>		<b>554,122</b>	<b>565,242</b>
<b>Creditors: amounts falling due after more than one year</b>	10	-	(8,501)
<b>Net assets</b>		<b>554,122</b>	<b>556,741</b>
<b>The funds of the charity</b>			
Unrestricted income funds	11	554,122	556,741
<b>Total funds</b>		<b>554,122</b>	<b>556,741</b>

For the year ended 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

.....  
Mr Stephen Foggett  
Trustee

23 March 2026

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements  
For the year ended 30 June 2025

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Crocodiles of the World Foundation Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

**Charitable activities**

Aiding Crocodile Conservation

**Allocation and appointment of costs**

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

**2. Income from charitable activities**

	2025	2024
	£	
<b>Unrestricted funds</b>		
<i>Aiding Crocodile Conservation</i>		
Income	-	-
Donations	669	3,163
Income from Renewable Heat Incentive	32,944	85,477
	<b>33,613</b>	<b>88,640</b>
	<b>33,613</b>	<b>88,640</b>

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2025

**3. Costs of charitable activities by fund type**

	2025	2024
	£	
<b>Unrestricted funds</b>		
Aiding Crocodile Conservation	36,232	74,319

**4. Costs of charitable activities by activity type**

	2025	2024
	£	
<b>Activities undertaken directly</b>		
Aiding Crocodile Conservation	36,232	74,319

**5. Particulars of employees**

	2025	2024
Zoo Staff	0	0
	0	0

**6. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2025

**7. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Land and buildings £</b>	<b>Fixtures and fittings £</b>	<b>Total</b>
At 01 July 2024	655,950	108,792	764,742
At 30 June 2025	<b>655,950</b>	<b>108,792</b>	<b>764,742</b>
<b>Depreciation</b>			
At 01 July 2024	655,950	108,792	764,742
At 30 June 2025	<b>655,950</b>	<b>108,792</b>	<b>764,742</b>
<b>Net book values</b>			
At 30 June 2024	-	-	-
At 30 June 2023	-	-	-

**8. Debtors**

	<b>2025 £</b>	<b>2024 £</b>
<b>Amounts due after more than one year:</b>		
Other debtors	55,443	71,761
	<b>55,443</b>	<b>71,761</b>

**9. Creditors: amounts falling due within one year**

	<b>2025 £</b>	<b>2024</b>
Loans and overdrafts	8,752	10,000
Other creditors	-	-
Accruals and deferred income	851	850
	<b>9,603</b>	<b>10,850</b>

The following liabilities disclosed under creditors falling due within one year are secured by the charity:

Hire purchase agreements	-	-
	-	-

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2025

**10. Creditors: amounts falling due after more than one year**

	2025	2024
	£	£
Loans and overdrafts	-	8,501
	-	8,501

**11. Movement in funds**

**Unrestricted Funds**

	Balance at 01/07/2024	Incoming resources	Outgoing resources	Balance 30/06/25
	£	£	£	£
<i>General</i>				
General	556,741	33,613	(36,232)	554,122
	556,741	33,613	(36,232)	554,122

**Unrestricted Funds - Previous year**

	Balance at 01/07/2023	Incoming resources	Outgoing resources	Balance 30/06/24
	£	£	£	£
<i>General</i>				
General	542,420	88,640	(74,319)	556,741
	542,420	88,640	(74,319)	556,741

**Purpose of unrestricted Funds**

General

Aiding of Crocodile Conservation

**12. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	
<b>Unrestricted funds</b>				
<i>General</i>				
General	-	554,122	-	554,122
	-	554,122	-	554,122

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2025

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	
<b>Unrestricted funds</b>				
<i>General</i>				
General	(0)	565,242	(8,501)	556,741
	<b>(0)</b>	<b>565,242</b>	<b>(8,501)</b>	<b>556,741</b>

Crocodiles of the World Foundation Ltd  
Detailed Statement of Financial Activities  
For the year ended 30 June 2025

	2025	2024
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Charitable activities</b>		
Income	-	-
Donations	669	3,163
Income from charitable activities	32,944	85,477
	<b>33,613</b>	<b>88,640</b>
<b>Total incoming resources</b>	<b>66,613</b>	<b>88,640</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost of direct charitable activity	(36,232)	(74,319)
	<b>(36,232)</b>	<b>(74,319)</b>
<b>Total resources expended</b>	<b>(36,232)</b>	<b>(74,319)</b>
<b>Net Income</b>	<b>(2,619)</b>	<b>14,321</b>

Crocodiles of the World Foundation Ltd  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2025

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2025.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 A and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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 examiners 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 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 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.



Snedkers Accountancy Services Ltd  
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23 March 2026

**CROCODILES OF THE WORLD FOUNDATION LIMITED**

England & Wales - Charity number 1153303

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# Accounts

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## Trustees' Annual Report for the period

From 01/07/2023 Period start date To 30/06/2024 Period end date

Charity name: The Crocodiles of the World Foundation

Charity registration number: 1153303

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>Attached</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>1. Supporting conservation 2. Supporting captive breeding of endangered species</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>0</b>
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>Funds donated to the following conservation programs.</b></p> <ol style="list-style-type: none"> <li><b>1. £1500.00 donated to Komodo survival program</b></li> <li><b>2. £2163.25 donated to Galapagos Conservation Trust</b></li> <li><b>3. Sent a delegate to the IUCN Crocodile Specialist Group (CSG) conference</b></li> </ol>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Good position with plenty of funds.</b>
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Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>Held ready to support animal conservation when needed</b>
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	<b>n/a</b>
Details of fund materially in deficit	Para 1.24	<b>n/a</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>None</b>

**Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	<b>Memorandum of articles and association</b>
How is the charity constituted? (e.g <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	<b>Limited company by guarantee</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Elected</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	The Crocodiles of the World Foundation
Other name the charity uses	
Registered charity number	1153303
Charity's principal address	Burford Road Brize Norton Oxon OX18 3NX

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Steve Foggett			
2	Nick Wells			
3	Chris Hoyles			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------


#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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
## Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Stephen Foggett	
Position (eg Secretary, Chair, etc)	Trustee	
Date	04/03/2024	

Charity number: 1153303  
Company number: 08304958  
(England and Wales)

Crocodiles of the World Foundation Ltd  
Report of the Trustees and Unaudited Financial Statements  
For the year ended 30 June 2024

Crocodiles of the World Foundation Ltd  
Contents Page  
For the year ended 30 June 2024

Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

Crocodiles of the World Foundation Ltd  
Report of the Trustees  
For the year ended 30 June 2024

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 June 2024. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Crocodiles of the World Foundation Ltd
<b>Charity registration number</b>	1153303
<b>Company registration number</b>	08304958
<b>Principal address</b>	Foxburry Farm Burford Road Oxon OX18 3NX
<b>Registered address</b>	Angel House Hardwick Witney Oxon OX29 7QE

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Stephen Foggett  
Mr Chris Hoyles  
Mr Nicholas Wells

**Independent examiner**

Snedkers Accountancy Services Ltd  
Angel House  
Hardwick  
Witney  
Oxon  
OX29 7QE

Approved by the Board of Trustees and signed on its behalf by

19 September 2024

Mr Stephen Foggett.....

Crocodiles of the World Foundation Ltd  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2024

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2024.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners 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 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 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.

.....  
Snedkers Accountancy Services Ltd  
Angel House  
Hardwick  
Witney  
Oxon  
OX29 7QE

19 September 2024

Crocodiles of the World Foundation Ltd  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 30 June 2024

	Notes	Unrestricted funds £	202
<b>Income and endowments from:</b>			
Charitable activities	2	88,640	28,239
<b>Total</b>		<b>88,640</b>	<b>28,239</b>
<b>Expenditure on:</b>			
Charitable activities	3/4	(74,319)	(25,596)
<b>Total</b>		<b>(74,319)</b>	<b>(25,596)</b>
<b>Net income</b>		<b>14,321</b>	<b>2,643</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		542,420	539,771
<b>Total funds carried forward</b>		<b>556,741</b>	<b>542,414</b>

Crocodiles of the World Foundation Ltd  
Statement of Financial Position  
As at 30 June 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	7	(1)	(1)
		<u>(1)</u>	<u>(1)</u>
<b>Current assets</b>			
Debtors	8	71,761	75,693
Cash at bank and in hand		504,332	495,233
		<u>576,093</u>	<u>570,926</u>
<b>Creditors: amounts falling due within one year</b>	9	(10,849)	(9,993)
<b>Net current assets</b>		<u>565,244</u>	<u>560,933</u>
<b>Total assets less current liabilities</b>		<u>565,243</u>	<u>560,926</u>
<b>Creditors: amounts falling due after more than one year</b>	10	(8,502)	(18,503)
<b>Net assets</b>		<u>556,741</u>	<u>542,423</u>
<b>The funds of the charity</b>			
Unrestricted income funds	11	556,741	542,423
<b>Total funds</b>		<u>556,741</u>	<u>542,423</u>

For the year ended 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

-----  
Mr Stephen Foggett  
Trustee  
19 September 2024

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements  
For the year ended 30 June 2024

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Crocodiles of the World Foundation Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

**Charitable activities**

Aiding Crocodile Conservation

**Allocation and appointment of costs**

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

**2. Income from charitable activities**

	2024	2023
	£	
<b>Unrestricted funds</b>		
<i>Aiding Crocodile Conservation</i>		
Income	-	25,150
Donations	3,163	3,080
Income from Renewable Heat Incentive	85,477	
	<b>88,640</b>	<b>28,230</b>
	<b>88,640</b>	<b>28,230</b>

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2024

**3. Costs of charitable activities by fund type**

	2024	202
	£	
<b>Unrestricted funds</b>		
Aiding Crocodile Conservation	74,319	25,590

**4. Costs of charitable activities by activity type**

	2024	202
	£	
<b>Activities undertaken directly</b>		
Aiding Crocodile Conservation	74,319	25,590

**5. Particulars of employees**

	2024	202
Zoo Staff	0	
	0	

**6. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2024

**7. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Land and buildings £</b>	<b>Fixtures and fittings £</b>	<b>Totals</b>
At 01 July 2023	655,950	108,792	764,742
At 30 June 2024	<b>655,950</b>	<b>108,792</b>	<b>764,742</b>
<b>Depreciation</b>			
At 01 July 2023	655,951	108,792	764,743
At 30 June 2024	<b>655,951</b>	<b>108,792</b>	<b>764,743</b>
<b>Net book values</b>			
At 30 June 2024	<b>(1)</b>	-	<b>(1)</b>
At 30 June 2023	<b>(1)</b>	-	<b>(1)</b>

**8. Debtors**

	<b>2024 £</b>	<b>2023</b>
<b>Amounts due after more than one year:</b>		
Other debtors	71,761	75,692
	<b>71,761</b>	<b>75,692</b>

**9. Creditors: amounts falling due within one year**

	<b>2024 £</b>	<b>2023</b>
Loans and overdrafts	10,000	10,000
Other creditors	(1)	(1)
Accruals and deferred income	850	
	<b>10,849</b>	<b>9,999</b>

The following liabilities disclosed under creditors falling due within one year are secured by the charity:

Hire purchase agreements	(1)	(1)
	<b>(1)</b>	<b>(1)</b>

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2024

**10. Creditors: amounts falling due after more than one year**

	2024	2023
	£	£
Loans and overdrafts	8,502	18,500
	<b>8,502</b>	<b>18,500</b>
	<b>8,502</b>	<b>18,500</b>

**11. Movement in funds**

**Unrestricted Funds**

	Balance at 01/07/2023	Incoming resources	Outgoing resources	Balance at 30/06/2023
	£	£	£	£
<i>General</i>				
General	542,420	88,640	(74,319)	556,741
	<b>542,420</b>	<b>88,640</b>	<b>(74,319)</b>	<b>556,741</b>
	<b>542,420</b>	<b>88,640</b>	<b>(74,319)</b>	<b>556,741</b>

**Unrestricted Funds - Previous year**

	Balance at 01/07/2022	Incoming resources	Outgoing resources	Balance at 30/06/2022
	£	£	£	£
<i>General</i>				
General	539,777	28,239	(25,596)	542,420
	<b>539,777</b>	<b>28,239</b>	<b>(25,596)</b>	<b>542,420</b>
	<b>539,777</b>	<b>28,239</b>	<b>(25,596)</b>	<b>542,420</b>

**Purpose of unrestricted Funds**

General

Aiding of Crocodile Conservation

**12. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	(1)	565,244	(8,502)	556,741
	<b>(1)</b>	<b>565,244</b>	<b>(8,502)</b>	<b>556,741</b>
	<b>(1)</b>	<b>565,244</b>	<b>(8,502)</b>	<b>556,741</b>

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2024

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Asse
	£	£	£	
<b>Unrestricted funds</b>				
<i>General</i>				
General	(1)	560,930	(18,509)	542,421
	<b>(1)</b>	<b>560,930</b>	<b>(18,509)</b>	<b>542,421</b>

Crocodiles of the World Foundation Ltd  
Detailed Statement of Financial Activities  
For the year ended 30 June 2024

	2024	2023
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Charitable activities</b>		
Income	-	25,156
Donations	3,163	3,083
Income from charitable activities	85,477	-
	<b>88,640</b>	<b>28,239</b>
<b>Total incoming resources</b>	<b>88,640</b>	<b>28,239</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost of direct charitable activity	(74,319)	(25,596)
	<b>(74,319)</b>	<b>(25,596)</b>
<b>Total resources expended</b>	<b>(74,319)</b>	<b>(25,596)</b>
<b>Net Income</b>	<b>14,321</b>	<b>2,643</b>

Crocodiles of the World Foundation Ltd  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2024

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2024.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners 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 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 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.

  
-----  
Snedkers Accountancy Services Ltd  
Angel House  
Hardwick  
Witney  
Oxon  
OX29 7QE

19 September 2024

**CROCODILES OF THE WORLD FOUNDATION LIMITED**

England & Wales - Charity number 1153303

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# Accounts

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## Trustees' Annual Report for the period

From 01/07/2022 Period start date To 30/06/2023 Period end date

Charity name: The Crocodiles of the World Foundation

Charity registration number: 1153303

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>Attached</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>1. Supporting conservation 2. Supporting captive breeding of endangered species</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>0</b>
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>Funds donated to the following conservation programs.</b></p> <ol style="list-style-type: none"> <li><b>1. £1500.00 donated to Komodo survival program</b></li> <li><b>2. £2540.20 donated to Galapagos Conservation Trust</b></li> </ol>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Good position with plenty of funds.</b>
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Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>Held ready to support animal conservation when needed</b>
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	<b>n/a</b>
Details of fund materially in deficit	Para 1.24	<b>n/a</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>None</b>

### **Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	<b>Memorandum of articles and association</b>
How is the charity constituted? (e.g <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	<b>Limited company by guarantee</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Elected</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	The Crocodiles of the World Foundation
Other name the charity uses	
Registered charity number	1153303
Charity's principal address	Burford Road Brize Norton Oxon OX18 3NX

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Steve Foggett			
2	Nick Wells			
3	Chris Hoyles			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------


#### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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
### Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Stephen Foggett	
Position (eg Secretary, Chair, etc)	Trustee	
Date	04/03/2024	

Charity number: 1153303  
Company number: 08304958  
(England and Wales)

Crocodiles of the World Foundation Ltd  
Report of the Trustees and Unaudited Financial Statements  
For the year ended 30 June 2023

Crocodiles of the World Foundation Ltd  
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For the year ended 30 June 2023

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Crocodiles of the World Foundation Ltd  
Report of the Trustees  
For the year ended 30 June 2023

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 June 2023. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Crocodiles of the World Foundation Ltd
<b>Charity registration number</b>	1153303
<b>Company registration number</b>	08304958
<b>Principal address</b>	Foxburry Farm Burford Road Oxon OX18 3NX
<b>Registered address</b>	Angel House Hardiwick Witney Oxon OX29 7QE

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Stephen Foggett  
Mr Chris Hoyles  
Mr Nicholas Wells

**Independent examiner**

Snedkers Accountancy Services Ltd  
Angel House  
Hardwick  
Witney  
Oxon  
OX29 7QE

Approved by the Board of Trustees and signed on its behalf by

04 March 2024

Mr Stephen Foggett.....

Crocodiles of the World Foundation Ltd  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2023.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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.

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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:

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2. the accounts do not accord with those records; or
3. the accounts do not comply with the 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.

.....  
Snedkers Accountancy Services Ltd

Angel House

Hardwick

Witney

Oxon

OX29 7QE

04 March 2024

Crocodiles of the World Foundation Ltd  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 30 June 2023

	Notes	Unrestricted funds £	2022 £
<b>Income and endowments from:</b>			
Charitable activities	2	28,239	787,785
<b>Total</b>		<b>28,239</b>	<b>787,785</b>
<b>Expenditure on:</b>			
Charitable activities	3/4	(25,596)	(849,084)
<b>Total</b>		<b>(25,596)</b>	<b>(849,084)</b>
<b>Other recognised gains/losses</b>			
Gains/(losses) on revaluation of fixed assets		-	(50,649)
<b>Net movement in funds</b>		<b>2,643</b>	<b>(111,948)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		539,777	651,725
<b>Total funds carried forward</b>		<b>542,420</b>	<b>539,777</b>

Crocodiles of the World Foundation Ltd  
Statement of Financial Position  
As at 30 June 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	8	(1)	-
		<b>(1)</b>	<b>-</b>
<b>Current assets</b>			
Debtors: amounts falling due within one year	9	-	31,603
Debtors: amounts falling due after more than one year	9	75,694	79,077
Cash at bank and in hand		495,235	483,586
		<b>570,929</b>	<b>594,266</b>
<b>Creditors: amounts falling due within one year</b>	10	(9,999)	(23,429)
<b>Net current assets</b>		<b>560,930</b>	<b>570,837</b>
<b>Total assets less current liabilities</b>		<b>560,929</b>	<b>570,837</b>
<b>Creditors: amounts falling due after more than one year</b>	11	(18,509)	(31,060)
<b>Net assets</b>		<b>542,420</b>	<b>539,777</b>
<b>The funds of the charity</b>			
Unrestricted income funds	12	542,420	539,777
<b>Total funds</b>		<b>542,420</b>	<b>539,777</b>

For the year ended 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

-----  
Mr Stephen Foggett

Trustee

04 March 2024

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements  
For the year ended 30 June 2023

## 1. Accounting Policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Crocodiles of the World Foundation Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

### Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

### Charitable activities

Aiding Crocodile Conservation

### Allocation and appointment of costs

### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

## 2. Income from charitable activities

	2023	2022
	£	£
<b>Unrestricted funds</b>		
<i>Aiding Crocodile Conservation</i>		
Income	25,156	673,966
Donations	3,083	21,525
Gift Aid Reclaimed from HMRC	-	92,294
	<b>28,239</b>	<b>787,785</b>
	<b>28,239</b>	<b>787,785</b>

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2023

**3. Costs of charitable activities by fund type**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Aiding Crocodile Conservation	25,596	849,084

**4. Costs of charitable activities by activity type**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Activities undertaken directly</b>		
Aiding Crocodile Conservation	25,596	849,084

**5. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	-	157,770
	<u>                    </u>	<u>                    </u>

**6. Staff costs**

Total staff costs for the year ended 30 June 2023 were:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	-	324,705
	<u>                    </u>	<u>                    </u>
	<u>                    </u>	<u>                    </u>

	<b>2023</b>	<b>2022</b>
Zoo Staff	0	29
	<u>                    </u>	<u>                    </u>
	<u>                    </u>	<u>                    </u>

**7. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2023

**8. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Land and buildings</b>	<b>Animals</b>	<b>Motor vehicles</b>	<b>Fixtures and fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 July 2022	655,950	(1)	-	108,793	764,742
Disposals	-	1	-	(108,793)	(108,792)
Transferred	-	-	-	108,792	108,792
At 30 June 2023	<b>655,950</b>	<b>-</b>	<b>-</b>	<b>108,792</b>	<b>764,742</b>
<b>Depreciation</b>					
At 01 July 2022	655,951	-	(1)	108,792	764,742
Charge for year	-	-	1	-	1
At 30 June 2023	<b>655,951</b>	<b>-</b>	<b>-</b>	<b>108,792</b>	<b>764,743</b>
<b>Net book values</b>					
At 30 June 2023	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>
At 30 June 2022	<b>(1)</b>	<b>(1)</b>	<b>1</b>	<b>1</b>	<b>-</b>

**9. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts due within one year:</b>		
Trade debtors	-	1,603
Other debtors	-	30,000
	<b>-</b>	<b>31,603</b>
<b>Amounts due after more than one year:</b>		
Other debtors	75,694	79,077
	<b>75,694</b>	<b>79,077</b>

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2023

**10. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Loans and overdrafts	10,000	8,333
Other creditors	(1)	15,096
	<b>9,999</b>	<b>23,429</b>

The following liabilities disclosed under creditors falling due within one year are secured by the charity:

Hire purchase agreements	(1)	15,096
	<b>(1)</b>	<b>15,096</b>

**11. Creditors: amounts falling due after more than one year**

	2023	2022
	£	£
Loans and overdrafts	18,509	31,060
	<b>18,509</b>	<b>31,060</b>

**12. Movement in funds**

**Unrestricted Funds**

	Balance at 01/07/2022	Incoming resources	Outgoing resources	Gains and losses	Balance at 30/06/2023
	£	£	£	£	£
<i>General</i>					
General	539,777	28,239	(25,596)	-	542,420
	<b>539,777</b>	<b>28,239</b>	<b>(25,596)</b>	<b>-</b>	<b>542,420</b>

**Unrestricted Funds - Previous year**

	Balance at 01/07/2021	Incoming resources	Outgoing resources	Gains and losses	Balance at 30/06/2022
	£	£	£	£	£
<i>General</i>					
General	651,725	787,785	(849,084)	(50,649)	539,777
	<b>651,725</b>	<b>787,785</b>	<b>(849,084)</b>	<b>(50,649)</b>	<b>539,777</b>

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2023

**Purpose of unrestricted Funds**

General

Aiding of Crocodile Conservation

**13. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	(1)	560,930	(18,509)	542,420
	<b>(1)</b>	<b>560,930</b>	<b>(18,509)</b>	<b>542,420</b>
<b>Previous year</b>				
	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	-	570,837	(31,060)	539,777
	<b>-</b>	<b>570,837</b>	<b>(31,060)</b>	<b>539,777</b>

Crocodiles of the World Foundation Ltd  
Detailed Statement of Financial Activities  
For the year ended 30 June 2023

	2023	2022
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Charitable activities</b>		
Income	25,156	673,966
Donations	3,083	21,525
Gift Aid Reclaimed from HMRC	-	92,294
	<b>28,239</b>	<b>787,785</b>
<b>Total incoming resources</b>	<b>28,239</b>	<b>787,785</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost of direct charitable activity	(25,596)	(849,084)
	<b>(25,596)</b>	<b>(849,084)</b>
<b>Total resources expended</b>	<b>(25,596)</b>	<b>(849,084)</b>
<b>NET INCOME BEFORE GAINS AND LOSSES</b>		
<b>Other recognised gains and losses</b>		
Gains/(loss) on revaluation of tangible fixed assets for charity's own use	-	(50,649)
	-	<b>(50,649)</b>
<b>Net income before gains and losses</b>	-	<b>(50,649)</b>
<b>Net Income</b>	<b>2,643</b>	<b>(111,948)</b>

Crocodiles of the World Foundation Ltd  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2023.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners 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 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 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.



Snedkers Accountancy Services Ltd  
Angel House  
Hardwick  
Witney  
Oxon  
OX29 7QE

04 March 2024

**CROCODILES OF THE WORLD FOUNDATION LIMITED**

England & Wales - Charity number 1153303

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# Accounts

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## Trustees' Annual Report for the period

From 01/07/2021 Period start date To 30/06/2022 Period end date

Charity name: The Crocodiles of the World Foundation

Charity registration number: 1153303

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>Attached</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ol style="list-style-type: none"><li><b>1. Operation of zoo until 28<sup>th</sup> February 2022. Due to a combination of the COVID pandemic, the lease of the premises coming to an end and our zoo manger not wishing to continue with his role, the decision was made to stop the zoo operation and focus on the conservation aspect of the charity's work.</b></li><li><b>2. Rescue of animals</b></li><li><b>3. Captive breeding of endangered species</b></li><li><b>4. Supporting crocodile conservation</b></li></ol>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	<b>43 volunteers making up 620 hours</b>
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>The COVID pandemic has continued to be a difficult time for the charity, especially as restrictions on opening to the public have occurred multiple times. We have faced further restrictions being mostly indoors and continue to limit the number of visitors we allow to visit.</b></p> <p><b>A full review of current livestock and the collection plan was conducted to try and find areas to save money. Following this review, the decision was made to remove 18% of the livestock from the collection. This was complete by the end of the period.</b></p> <p><b>Other achievements include:</b></p> <ol style="list-style-type: none"> <li><b>1. Continued to donate fertile crocodile eggs to Imperial college and Natural history museum for research on embryo development.</b></li> <li><b>2. Partnership renewed with the Galapagos Conservation Trust.</b></li> <li><b>3. UK first hatching Galapagos Tortoises.</b></li> <li><b>4. 16 research projects completed by students from the following institutions</b> <ul style="list-style-type: none"> <li>• <b>Aberystwyth university</b></li> <li>• <b>University of Derby</b></li> <li>• <b>Oxford Brookes</b></li> <li>• <b>Canterbury university</b></li> <li>• <b>Hartpury university</b></li> <li>• <b>Duchy college Cornwall</b></li> <li>• <b>Winchester university</b></li> <li>• <b>Sparsholt university</b></li> <li>• <b>Hadlow College</b></li> <li>• <b>Wokingham College</b></li> <li>• <b>Oaklands College</b></li> </ul> </li> <li><b>5. £1500.00 donated to Komodo survival program</b></li> </ol>

		<b>6. £515 donated to Galapagos Conservation Trust</b>
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#### **Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

#### **Financial Review**

Review of the charity's financial position at the end of the period	Para 1.21	<b>Good position without the concern for the zoo operation. New partnerships formed with conservation groups.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>To keep sufficient reserves to maintain objectives for at least 12 months</b>
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	<b>n/a</b>

Details of fund materially in deficit	Para 1.24	<b>n/a</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>None</b>

**Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Memorandum of articles and association</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Limited company by guarantee</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Elected</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	The Crocodiles of the World Foundation
Other name the charity uses	
Registered charity number	1153303
Charity's principal address	Burford Road Brize Norton Oxon OX18 3NX



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Stephen Foggett	
Position (eg Secretary, Chair, etc)	Trustee	
Date	25/04/2023	

Charity number: 1153303  
Company number: 08304958  
(England and Wales)

**Crocodiles of the World Foundation Ltd**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 30 June 2022**

Crocodiles of the World Foundation Ltd  
Contents Page  
For the year ended 30 June 2022

Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 10
Detailed Statement of Financial Activities	11

Crocodiles of the World Foundation Ltd  
Report of the Trustees  
For the year ended 30 June 2022

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 June 2022. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Crocodiles of the World Foundation Ltd
<b>Charity registration number</b>	1153303
<b>Company registration number</b>	08304958
<b>Principal address</b>	Foxburry Farm Burford Road Oxon OX18 3NX
<b>Registered address</b>	Angel House Hardwick Witney Oxon OX29 7QE

**Trustees**

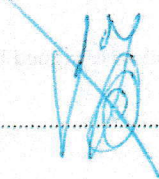
The trustees and officers serving during the year and since the year end were as follows:

Mr Stephen Foggett  
Mr Chris Hoyles  
Mr Nicholas Wells

**Independent examiner**

Snedkers Accountancy Services Ltd  
Angel House  
Hardwick  
Witney  
Oxon  
OX29 7QE

Approved by the Board of Trustees and signed on its behalf by

Mr Stephen Foggett.....  


Crocodiles of the World Foundation Ltd  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2022.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners statement**

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

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 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 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.



Snedkers Accountancy Services Ltd

Angel House

Hardwick

Witney

Oxon

OX29 7QE

29 March 2023

Crocodiles of the World Foundation Ltd  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 30 June 2022

	Notes	Unrestricted funds £	2021 £
<b>Income and endowments from:</b>			
Donations and legacies	2	-	42,010
Charitable activities	3	787,785	790,773
<b>Total</b>		<b>787,785</b>	<b>832,783</b>
<b>Expenditure on:</b>			
Charitable activities	4/5	(849,084)	(720,006)
<b>Total</b>		<b>(849,084)</b>	<b>(720,006)</b>
<b>Other recognised gains/losses</b>			
Losses on revaluation of fixed assets		(50,649)	(81,220)
<b>Net movement in funds</b>		<b>(111,948)</b>	<b>31,557</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		651,725	620,168
<b>Total funds carried forward</b>		<b>539,777</b>	<b>651,725</b>

Crocodiles of the World Foundation Ltd  
Statement of Financial Position  
As at 30 June 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	9	-	283,674
		-	283,674
<b>Current assets</b>			
Debtors: amounts falling due within one year	10	31,603	162,826
Debtors: amounts falling due after more than one year	10	79,077	-
Cash at bank and in hand		483,586	370,054
		<b>594,266</b>	<b>532,880</b>
<b>Creditors: amounts falling due within one year</b>	11	(23,429)	(149,733)
<b>Net current assets</b>		<b>570,837</b>	<b>383,147</b>
<b>Total assets less current liabilities</b>		<b>570,837</b>	<b>666,821</b>
<b>Creditors: amounts falling due after more than one year</b>	12	(31,060)	(15,096)
<b>Net assets</b>		<b>539,777</b>	<b>651,725</b>
<b>The funds of the charity</b>			
Unrestricted income funds	13	539,777	651,725
<b>Total funds</b>		<b>539,777</b>	<b>651,725</b>

For the year ended 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

0

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements  
For the year ended 30 June 2022

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Crocodiles of the World Foundation Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

**Charitable activities**

Aiding Crocodile Conservation

**Allocation and appointment of costs**

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

**2. Income from donations and legacies**

	2022	2021
	£	£
Grants received	-	42,010
	-	<b>42,010</b>

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2022

**3. Income from charitable activities**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
<i>Aiding Crocodile Conservation</i>		
Income	673,966	586,243
Donations	21,525	85,287
Gift Aid Reclaimed from HMRC	92,294	76,722
Income from Renewable Heat Incentive	-	42,521
	<b>787,785</b>	<b>790,773</b>
	<b>787,785</b>	<b>790,773</b>

**4. Costs of charitable activities by fund type**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Aiding Crocodile Conservation	849,084	720,006

**5. Costs of charitable activities by activity type**

	2022	2021
	£	£
<b>Activities undertaken directly</b>		
Aiding Crocodile Conservation	849,084	720,006

**6. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of owned fixed assets	157,770	155,826

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2022

**7. Staff costs**

Total staff costs for the year ended 30 June 2022 were:

	2022	2021
	£	£
Salaries and wages	324,705	207,604
	<b>324,705</b>	<b>207,604</b>

	2022	2021
Zoo Staff	29	22
	<b>29</b>	<b>22</b>

**8. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**9. Tangible fixed assets**

	Land and buildings	Animals	Motor vehicles	Fixtures and fittings	Total
Cost or valuation	£	£	£	£	£
At 01 July 2021	650,775	115,796	22,972	129,186	918,729
Additions	5,175	-	-	-	5,175
Disposals	-	(115,797)	(22,972)	(129,186)	(267,955)
Transferred	-	-	-	108,793	108,793
At 30 June 2022	<b>655,950</b>	<b>(1)</b>	<b>-</b>	<b>108,793</b>	<b>764,742</b>
<b>Depreciation</b>					
At 01 July 2021	513,549	6,287	13,829	101,390	635,055
Disposals	-	(11,002)	(16,116)	-	(27,118)
Charge for year	142,402	4,715	2,286	7,402	156,805
At 30 June 2022	<b>655,951</b>	<b>-</b>	<b>(1)</b>	<b>108,792</b>	<b>764,742</b>
<b>Net book values</b>					
At 30 June 2022	<b>(1)</b>	<b>(1)</b>	<b>1</b>	<b>1</b>	<b>-</b>
At 30 June 2021	<b>137,226</b>	<b>109,509</b>	<b>9,143</b>	<b>27,796</b>	<b>283,674</b>

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2022

**10. Debtors**

	2022	2021
	£	£
<b>Amounts due within one year:</b>		
Trade debtors	1,603	80,608
Amounts due by group and associated undertakings	-	30,000
Prepayments and accrued income	-	52,218
Other debtors	30,000	-
	<b>31,603</b>	<b>162,826</b>
<b>Amounts due after more than one year:</b>		
Other debtors	79,077	-
	<b>79,077</b>	<b>-</b>

Draft

**11. Creditors: amounts falling due within one year**

	2022	2021
	£	£
Loans and overdrafts	8,333	50,000
Trade creditors	-	19,480
Other creditors	15,096	46,633
Accruals and deferred income	-	33,620
	<b>23,429</b>	<b>149,733</b>

The following liabilities disclosed under creditors falling due within one year are secured by the charity:

Hire purchase agreements	15,096	4,688
	<b>15,096</b>	<b>4,688</b>

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2022

**12. Creditors: amounts falling due after more than one year**

	2022	2021
	£	£
Loans and overdrafts	31,060	-
Other creditors	-	15,096
	<b>31,060</b>	<b>15,096</b>

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Hire purchase agreements	-	15,096
	-	<b>15,096</b>

**13. Movement in funds**

**Unrestricted Funds**

	Balance at 01/07/2021	Incoming resources	Outgoing resources	Gains and losses	Balance at 30/06/2022
	£	£	£	£	£
<i>General</i>					
General	651,725	787,785	(849,084)	(50,649)	539,777
	<b>651,725</b>	<b>787,785</b>	<b>(849,084)</b>	<b>(50,649)</b>	<b>539,777</b>

**Unrestricted Funds - Previous year**

	Balance at 01/07/2020	Incoming resources	Outgoing resources	Gains and losses	Balance at 30/06/2021
	£	£	£	£	£
<i>General</i>					
General	620,168	832,783	(720,006)	(81,220)	651,725
	<b>620,168</b>	<b>832,783</b>	<b>(720,006)</b>	<b>(81,220)</b>	<b>651,725</b>

**Purpose of unrestricted Funds**

General

Aiding of Crocodile Conservation

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2022

**14. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	-	570,837	(31,060)	539,777
	<b>-</b>	<b>570,837</b>	<b>(31,060)</b>	<b>539,777</b>
<b>Previous year</b>				
	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	283,674	383,147	(15,096)	651,725
	<b>283,674</b>	<b>383,147</b>	<b>(15,096)</b>	<b>651,725</b>

Crocodiles of the World Foundation Ltd  
Detailed Statement of Financial Activities  
For the year ended 30 June 2022

	2022	2021
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Grants receivable	-	42,010
	-	<b>42,010</b>
<b>Charitable activities</b>		
Income	673,966	586,243
Donations	21,525	85,287
Gift Aid Reclaimed from HMRC	92,294	76,722
Income from charitable activities	-	42,521
	<b>787,785</b>	<b>790,773</b>
<b>Total incoming resources</b>	<b>787,785</b>	<b>832,783</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost of direct charitable activity	(849,084)	(720,006)
	<b>(849,084)</b>	<b>(720,006)</b>
<b>Total resources expended</b>	<b>(849,084)</b>	<b>(720,006)</b>
<b>NET EXPENDITURE BEFORE GAINS AND LOSSES</b>		
<b>Other recognised gains and losses</b>		
Gains/(loss) on revaluation of tangible fixed assets for charity's own use	(50,649)	(81,220)
	<b>(50,649)</b>	<b>(81,220)</b>
<b>Net expenditure before gains and losses</b>	<b>(50,649)</b>	<b>(81,220)</b>
<b>Net Expenditure</b>	<b>(111,948)</b>	<b>31,557</b>

Crocodiles of the World Foundation Ltd  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2022.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners statement**

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

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 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 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.



.....  
Snedkers Accountancy Services Ltd

Angel House

Hardwick

Witney

Oxon

OX29 7QE

29 March 2023

**CROCODILES OF THE WORLD FOUNDATION LIMITED**

England & Wales - Charity number 1153303

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# Accounts

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## Trustees' Annual Report for the period

From 01/07/2020 Period start date To 30/06/2021 Period end date

Charity name: The Crocodiles of the World Foundation

Charity registration number: 1153303

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>Attached</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>1. Operation of zoo 2. Rescue of animals 3. Captive breeding of endangered species 4. Supporting crocodile conservation</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>New volunteers have been tricky to find throughout the COVID pandemic and existing volunteers have not been able to commit.</b>  <b>Ian Croft 24 hours Phillip White 85 hours Hollie Hooper 182 hours Faith Smith 24 hours</b>

Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>The COVID pandemic has continued to be a difficult time for the charity, especially as restrictions on opening to the public have occurred multiple times. We have faced further restrictions being mostly indoors and continue to limit the number of visitors we allow to visit.</b></p> <p><b>A full review of current livestock and the collection plan was conducted to try and find areas to save money. Following this review, the decision was made to remove 18% of the livestock from the collection. This was complete by the end of the period.</b></p> <p><b>Other achievements include:</b></p> <ol style="list-style-type: none"> <li><b>1. Continued to donate fertile crocodile eggs to Imperial college and Natural history museum for research on embryo development.</b></li> <li><b>2. 7 research projects completed by students from the following institutions</b> <ul style="list-style-type: none"> <li><b>• Aberystwyth university</b></li> <li><b>• Nature metrics</b></li> <li><b>• Canterbury university</b></li> <li><b>• Hartpury university</b></li> <li><b>• Duchy college Cornwall</b></li> <li><b>• Winchester university</b></li> <li><b>• Sparsholt</b></li> </ul> </li> <li><b>3. £1000.00 donated to Komodo survival program</b></li> <li><b>4. £308 donated to Galapagos Conservation Trust</b></li> </ol>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
-------------------------------------	-----------	--

Performance of fundraising activities against objectives set	Para 1.41	<b>Fundraising activities continued this year although were not as successful as the previous year. We were not eligible for the Governments Emergency Zoo fund because we didn't meet the financial criteria of being in our last 12 weeks of reserves.</b>
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>We have taken a substantial financial blow due to the COVID pandemic. Further cuts have been made.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>To keep sufficient reserves to maintain objectives for at least 12 months</b>
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	<b>n/a</b>
Details of fund materially in deficit	Para 1.24	<b>n/a</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>Further Government lockdowns are a real concern for the future of the Charity.</b>

## Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<b>Closure of the zoo to visitors due to the COVID pandemic</b>

Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Memorandum of articles and association</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Limited company by guarantee</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Elected</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	The Crocodiles of the World Foundation
Other name the charity uses	
Registered charity number	1153303
Charity's principal address	Burford Road Brize Norton Oxon OX18 3NX

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Steve Foggett			
2	Nick Wells			
3	Chris Hoyles			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------


#### Name of chief executive or names of senior staff members (Optional information)

--

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

--


### Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	STEVE FOGGETT	
Position (eg Secretary, Chair, etc)	TRUSTEE	
Date	29/4/2022	

Charity number: 1153303  
Company number: 08304958  
(England and Wales)

Crocodiles of the World Foundation Ltd  
Report of the Trustees and Unaudited Financial Statements  
For the year ended 30 June 2021

Crocodiles of the World Foundation Ltd  
Contents Page  
For the year ended 30 June 2021

Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 10
Detailed Statement of Financial Activities	11

Crocodiles of the World Foundation Ltd  
Report of the Trustees  
For the year ended 30 June 2021

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 June 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Crocodiles of the World Foundation Ltd
<b>Charity registration number</b>	1153303
<b>Company registration number</b>	08304958
<b>Principal address</b>	Foxburry Farm Burford Road Oxon OX18 3NX
<b>Registered address</b>	Angel House Hardiwick Witney Oxon OX29 7QE

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Stephen Foggett  
Mr Chris Hoyles  
Mr Nicholas Wells

**Independent examiner**

Snedkers Accountancy Services Ltd  
Angel House  
Hardwick  
Witney  
Oxon  
OX29 7QE

Approved by the Board of Trustees and signed on its behalf by

30 March 2022

Mr Stephen Foggett.....

Crocodiles of the World Foundation Ltd  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2021.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners statement**

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

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 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 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.

.....  
Snedkers Accountancy Services Ltd

Angel House

Hardwick

Witney

Oxon

OX29 7QE

30 March 2022

Crocodiles of the World Foundation Ltd  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 30 June 2021

	Notes	Unrestricted funds £	2020 £
<b>Income and endowments from:</b>			
Donations and legacies	2	42,010	-
Charitable activities	3	790,773	677,399
<b>Total</b>		<b>832,783</b>	<b>677,399</b>
<b>Expenditure on:</b>			
Charitable activities	4/5	(720,006)	(653,650)
<b>Total</b>		<b>(720,006)</b>	<b>(653,650)</b>
<b>Other recognised gains/losses</b>			
Gains/(losses) on revaluation of fixed assets		(81,220)	-
<b>Net movement in funds</b>		<b>31,557</b>	<b>23,749</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		620,168	596,420
<b>Total funds carried forward</b>		<b>651,725</b>	<b>620,169</b>

Crocodiles of the World Foundation Ltd  
Statement of Financial Position  
As at 30 June 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	9	283,674	480,010
		<b>283,674</b>	<b>480,010</b>
<b>Current assets</b>			
Debtors	10	162,826	38,154
Cash at bank and in hand		370,054	204,867
		<b>532,880</b>	<b>243,021</b>
<b>Creditors: amounts falling due within one year</b>	11	(149,733)	(102,862)
<b>Net current assets</b>		<b>383,147</b>	<b>140,159</b>
<b>Total assets less current liabilities</b>		<b>666,821</b>	<b>620,169</b>
<b>Creditors: amounts falling due after more than one year</b>	12	(15,096)	-
<b>Net assets</b>		<b>651,725</b>	<b>620,169</b>
<b>The funds of the charity</b>			
Unrestricted income funds	13	651,725	620,169
<b>Total funds</b>		<b>651,725</b>	<b>620,169</b>

For the year ended 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

-----  
Mr Stephen Foggett  
Trustee  
30 March 2022

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements  
For the year ended 30 June 2021

## 1. Accounting Policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Crocodiles of the World Foundation Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

### Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

### Charitable activities

Aiding Crocodile Conservation

### Allocation and appointment of costs

### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

## 2. Income from donations and legacies

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Grants received	42,010	-
	<u>42,010</u>	<u>-</u>

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2021

**3. Income from charitable activities**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
<i>Aiding Crocodile Conservation</i>		
Income	586,243	515,182
Donations	85,287	67,927
Gift Aid Reclaimed from HMRC	76,722	94,290
Income from Renewable Heat Incentive	42,521	-
	<b>790,773</b>	<b>677,399</b>
	<b>790,773</b>	<b>677,399</b>

**4. Costs of charitable activities by fund type**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Aiding Crocodile Conservation	720,006	653,650

**5. Costs of charitable activities by activity type**

	2021	2020
	£	£
<b>Activities undertaken directly</b>		
Aiding Crocodile Conservation	720,006	653,650

**6. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	155,826	99,292
	<b>155,826</b>	<b>99,292</b>

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2021

**7. Staff costs**

Total staff costs for the year ended 30 June 2021 were:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	207,604	239,171
	<b>207,604</b>	<b>239,171</b>

	<b>2021</b>	<b>2020</b>
Zoo Staff	22	18
	<b>22</b>	<b>18</b>

**8. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**9. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Land and buildings</b>	<b>Animals</b>	<b>Motor vehicles</b>	<b>Fixtures and fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 July 2020	646,484	169,760	14,578	128,417	959,239
Additions	4,291	27,256	8,394	769	40,710
Revaluations	-	(81,220)	-	-	(81,220)
At 30 June 2021	<b>650,775</b>	<b>115,796</b>	<b>22,972</b>	<b>129,186</b>	<b>918,729</b>
<b>Depreciation</b>					
At 01 July 2020	376,322	-	10,782	92,125	479,229
Charge for year	137,227	6,287	3,047	9,265	155,826
At 30 June 2021	<b>513,549</b>	<b>6,287</b>	<b>13,829</b>	<b>101,390</b>	<b>635,055</b>
<b>Net book values</b>					
At 30 June 2021	<b>137,226</b>	<b>109,509</b>	<b>9,143</b>	<b>27,796</b>	<b>283,674</b>
At 30 June 2020	<b>270,162</b>	<b>169,760</b>	<b>3,796</b>	<b>36,292</b>	<b>480,010</b>

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2021

**10. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts due within one year:</b>		
Trade debtors	80,608	38,154
Amounts due by group and associated undertakings	30,000	-
Prepayments and accrued income	52,218	-
	<b>162,826</b>	<b>38,154</b>
	<b>162,826</b>	<b>38,154</b>

**11. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Loans and overdrafts	50,000	50,000
Trade creditors	19,480	23,348
Other creditors	46,633	29,514
Accruals and deferred income	33,620	-
	<b>149,733</b>	<b>102,862</b>
	<b>149,733</b>	<b>102,862</b>

The following liabilities disclosed under creditors falling due within one year are secured by the charity:

Hire purchase agreements	4,688	-
	<b>4,688</b>	-
	<b>4,688</b>	-

**12. Creditors: amounts falling due after more than one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	15,096	-
	<b>15,096</b>	-
	<b>15,096</b>	-

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Hire purchase agreements	15,096	-
	<b>15,096</b>	-
	<b>15,096</b>	-

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2021

**13. Movement in funds**

**Unrestricted Funds**

	Balance at 01/07/2020 £	Incoming resources £	Outgoing resources £	Gains and losses £	Balance at 30/06/2021 £
<i>General</i>					
General	620,168	832,783	(720,006)	(81,220)	651,725
	<b>620,168</b>	<b>832,783</b>	<b>(720,006)</b>	<b>(81,220)</b>	<b>651,725</b>

**Unrestricted Funds - Previous year**

	Balance at 01/07/2019 £	Incoming resources £	Outgoing resources £	Gains and losses £	Balance at 30/06/2020 £
<i>General</i>					
General	596,420	677,399	(653,650)	-	620,169
	<b>596,420</b>	<b>677,399</b>	<b>(653,650)</b>	<b>-</b>	<b>620,169</b>

**Purpose of unrestricted Funds**

General

Aiding of Crocodile Conservation

**14. Analysis of net assets between funds**

	Tangible fixed assets £	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
<b>Unrestricted funds</b>				
<i>General</i>				
General	283,674	383,147	(15,096)	651,725
	<b>283,674</b>	<b>383,147</b>	<b>(15,096)</b>	<b>651,725</b>

Crocodiles of the World Foundation Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 June 2021

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	480,010	140,159	-	620,169
	<b>480,010</b>	<b>140,159</b>	-	<b>620,169</b>

Crocodiles of the World Foundation Ltd  
Detailed Statement of Financial Activities  
For the year ended 30 June 2021

	2021	2020
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Grants receivable	42,010	-
	<b>42,010</b>	-
<b>Charitable activities</b>		
Income	586,243	515,182
Donations	85,287	67,927
Gift Aid Reclaimed from HMRC	76,722	94,290
Income from charitable activities	42,521	-
	<b>790,773</b>	<b>677,399</b>
<b>Total incoming resources</b>	<b>832,783</b>	<b>677,399</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost of direct charitable activity	(720,006)	(653,650)
	<b>(720,006)</b>	<b>(653,650)</b>
<b>Total resources expended</b>	<b>(720,006)</b>	<b>(653,650)</b>
<b>NET EXPENDITURE BEFORE GAINS AND LOSSES</b>		
<b>Other recognised gains and losses</b>		
Gains/(loss) on revaluation of tangible fixed assets for charity's own use	(81,220)	-
	<b>(81,220)</b>	-
<b>Net expenditure before gains and losses</b>	<b>(81,220)</b>	-
<b>Net Income</b>	<b>31,557</b>	<b>23,749</b>

Crocodiles of the World Foundation Ltd  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2021.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners statement**

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

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 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 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.



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30 March 2022