



CHARITY COMMISSION
FOR ENGLAND AND WALES

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	Attached
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	1. Supporting conservation 2. Supporting captive breeding of endangered species
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	0
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>Funds donated to the following conservation programs.</p> <ol style="list-style-type: none"> 1. £1500.00 donated to Komodo survival program 2. £2540.20 donated to Galapagos Conservation Trust

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

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	Memorandum of articles and association
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Limited company by guarantee
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	Elected

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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
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

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

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	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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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

Name of Charity	Crocodiles of the World Foundation Ltd
Charity registration number	1153303
Company registration number	08304958
Principal address	Foxburry Farm Burford Road Oxon OX18 3NX
Registered address	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.

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

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

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

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	8	(1)	-
		(1)	-
Current assets			
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
		570,929	594,266
Creditors: amounts falling due within one year	10	(9,999)	(23,429)
Net current assets		560,930	570,837
Total assets less current liabilities		560,929	570,837
Creditors: amounts falling due after more than one year	11	(18,509)	(31,060)
Net assets		542,420	539,777
The funds of the charity			
Unrestricted income funds	12	542,420	539,777
Total funds		542,420	539,777

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

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

	2023	2022
	£	£
Unrestricted funds		
Aiding Crocodile Conservation	25,596	849,084

4. Costs of charitable activities by activity type

	2023	2022
	£	£
Activities undertaken directly		
Aiding Crocodile Conservation	25,596	849,084

5. Net income/(expenditure) for the year

This is stated after charging/(crediting):

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

6. Staff costs

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

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

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

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

9. Debtors

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

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
	9,999	23,429

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

Hire purchase agreements	(1)	15,096
	(1)	15,096

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

	2023	2022
	£	£
Loans and overdrafts	18,509	31,060
	18,509	31,060

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
	539,777	28,239	(25,596)	-	542,420

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
	651,725	787,785	(849,084)	(50,649)	539,777

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

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

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

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

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04 March 2024