



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## 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<br/>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> |
|---|-----------|--|

|  |           |  |
|--|-----------|--|
| 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<br>(trust deed, royal charter)   | Para 1.25 | <b>Memorandum of articles and association</b> |
| How is the charity constituted?<br>(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<br>Brize Norton<br>Oxon<br>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)

|  |
|--|
|  |
|--|

## 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)                        | 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  
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For the year ended 30 June 2024

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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<br>Burford Road<br>Oxon<br>OX18 3NX      |
| <b>Registered address</b>          | Angel House<br>Hardiwick<br>Witney<br>Oxon<br>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

|                             |  |
|-----------------------------|--|
| <b>Independent examiner</b> | Snedkers Accountancy Services Ltd<br>Angel House<br>Hardwick<br>Witney<br>Oxon<br>OX29 7QE |
|-----------------------------|--|

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

Mr Stephen Foggett..... 19 September 2024

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<br>£ | 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<br>£      | 2023<br>£      |
|--|-------|----------------|----------------|
| <b>Fixed assets</b>  |       |                |                |
| Tangible assets  | 7     | (1)            | (1)            |
|  |       | <u>(1)</u>     | <u>(1)</u>     |
| <b>Current assets</b>  |       |                |                |
| Debtors  | 8     | 71,761         | 75,694         |
| Cash at bank and in hand                                       |       | 504,332        | 495,231        |
|  |       | <u>576,093</u> | <u>570,925</u> |
| <b>Creditors: amounts falling due within one year</b>          | 9     | (10,849)       | (9,995)        |
| <b>Net current assets</b>                                      |       | <u>565,244</u> | <u>560,930</u> |
| <b>Total assets less current liabilities</b>                   |       | <u>565,243</u> | <u>560,929</u> |
| <b>Creditors: amounts falling due after more than one year</b> | 10    | (8,502)        | (18,505)       |
| <b>Net assets</b>  |       | <u>556,741</u> | <u>542,424</u> |
| <b>The funds of the charity</b>                                |       |                |                |
| Unrestricted income funds                                      | 11    | 556,741        | 542,424        |
| <b>Total funds</b>   |       | <u>556,741</u> | <u>542,424</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<br>£     | 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**

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

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

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

**5. Particulars of employees**

|           | <b>2024</b> | <b>202</b> |
|-----------|-------------|------------|
| Zoo Staff | 0           |            |
|           | <b>0</b>    |            |

**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<br/>buildings<br/>£</b> | <b>Fixtures and<br/>fittings<br/>£</b> | <b>Total</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>-</b>                               | <b>(1)</b>     |
| At 30 June 2023          | <b>(1)</b>                          | <b>-</b>                               | <b>(1)</b>     |

**8. Debtors**

|  | <b>2024<br/>£</b> | <b>2023</b>   |
|--|-------------------|---------------|
| <b>Amounts due after more than one year:</b> |                   |               |
| Other debtors                                | 71,761            | 75,690        |
|  | <b>71,761</b>     | <b>75,690</b> |

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

|                              | <b>2024<br/>£</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        |
|                      | <u>8,502</u> | <u>18,500</u> |

**11. Movement in funds**

**Unrestricted Funds**

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

**Unrestricted Funds - Previous year**

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

**Purpose of unrestricted Funds**

|                                  |
|----------------------------------|
| General                          |
| Aiding of Crocodile Conservation |

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

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

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

**Previous year**

|                           | <b>Tangible<br/>fixed assets</b> | <b>Net current<br/>assets /<br/>(liabilities)</b> | <b>Creditors &gt;<br/>one year</b> | <b>Net Assets</b> |
|---------------------------|----------------------------------|---|------------------------------------|-------------------|
|                           | <b>£</b>                         | <b>£</b>  | <b>£</b>                           |                   |
| <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