



## **COTSWOLD WILDLIFE PARK CONSERVATION TRUST**

### **Report of the Trustees for the year ended 31<sup>st</sup> March 2024**

The Trustees present their annual report together with their receipts and payments account for the year ended 31<sup>st</sup> March 2024

#### **Trustees**

Reggie Heyworth - Chair of Trustees  
Jamie Craig  
Stuart Fox - Treasurer

#### **Principal Office**

Cotswold Wildlife Park Ltd, Bradwell Grove, Burford, Oxfordshire, OX18 4JP.

**Charity Number 1153477**

#### **Reporting Accountants**

Chapman Worth, The Old Estate Yard, High Street, East Hendred, Oxfordshire, OX12 8JY

#### **Bankers**

Nat West, High Street, Witney, Oxfordshire, OX28 6HW.

#### **Structure, governance and management**

The Trust is a registered charity number 1153477 and is constituted under a declaration of trust dated 18<sup>th</sup> March 2013 and was registered with the Charity Commission on 20<sup>th</sup> August 2013.

New Trustees are appointed by the existing Trustees and serve for three years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of three Trustees, with no more than one-third due for re-appointment in any one year.

The Trustees communicate regularly but must hold a formal meeting twice yearly. The Trustees agree on the broad strategy and areas of activity for the Trust and consider applications received for grants regularly and at the same time review the progress of projects that are supported. New Trustees will be chosen based on their knowledge and experience of conservation activities and other skills.

All trustees give of their time freely and no trustee's remuneration or expenses were paid in the year.

## **Risk Management**

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and have established procedures to manage those risks. The charity is adequately funded to meet its 2024/2025 commitments.

## **Objectives and activities for the public benefit**

The Trust's objectives are:

- 1) To promote the conservation, preservation and restoration for the public benefit of the world's animal, bird, fish and plant life and its industrial, urban, natural and marine environments of ecological or scientific importance and its natural resources.
- 2) To advance the education of the public in natural history, environmental studies, ecology and conservation in industrial, rural and marine environments.

To achieve our objectives, the charity makes grants to organisations, including other charities in the UK and overseas, as well as directly funding a reserve at Madiromirafy in Madagascar for the conservation of Sifakas, Lemurs and other wildlife together with the preservation of that environment. We also receive and hold funds from other European zoos to be used for conservation activities in Madagascar. We are directly involved with other projects in Madagascar, including Assoc. Francais Sauvegarde Du Grand Hapalemur (Help Simus), for which we provide funding and support. In the United Kingdom we are partners in a scheme to reintroduce White Storks to England as a migrant breeding here in the summer, providing both finance and expertise in the hatching of eggs and the raising of chicks. The chicks are then transferred to our partners for subsequent release when the birds are mature.

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission when exercising their powers.

Using our presence at Cotswold Wildlife Park we inform the visiting public about the Trust's activities, including giving talks about conservation, providing information about the projects we support and encouraging an interest in the conservation of the species displayed at the Wildlife Park.

Material and information from the Trust are used by Cotswold Wildlife Park's education department in its work with the local schools that visit the Park throughout the year. We support many charities and organisations whose aims coincide with our objectives.

We hold various events throughout the year at the Wildlife Park to inform the public about our activities and the charities that we support and also to raise funds for our projects.

### **Grant-making Policy.**

The Trust has established its grant-making policy to achieve its objectives for the public benefit. When making grants to other organisations the Trustees carefully consider whether any grant made will be spent in such a way as to further our objectives and will be spent on direct conservation activities, environmental improvements, or education projects rather than on administrative costs.

Organisations to which grants are made will be fully investigated and where possible meetings will be held with their representatives and future progress monitored. When choosing charities to support we give preference to projects that involve animals that are kept at Cotswold Wildlife Park.

## **Achievements and performance**

### **Madagascan Reserves and projects**

Our primary concern within the reserves that we support is the conservation of the Crowned Sifaka and the Greater Bamboo Lemur, but incidentally, our work is also supporting many other species that appear on the I.U.C.N red list as being endangered or vulnerable including other Lemur species (Red-Brown, Mongoose, Grey Mouse and Fat-Tailed), and other species such as the Big Headed Turtle, Flat Tailed Tortoise, Madagascar Heron, Madagascar Fish Eagle, Van Dam's Vanga Bird, Madagascar Flying Fox, Madagascar Marsh-Harrier and the Fossa. We have, so far, identified five fish species from Madiromirafy that are endangered.

#### **Madiromirafy Reserve**

During the year we contributed £38,680 (2022/23 £18,120) for the upkeep and monitoring of our reserve at Madiromirafy. This year's amount includes a delayed contribution from the last financial



year. This reserve is based in the Betisiboka Region in the Maevatanana District and comprises of dry gallery forest and a complex and extensive aquatic system. A recent survey identified 25 groups of Crowned Sifaka made up of 162 individuals. During the year 618 patrols were carried out by local rangers covering 1,060 hectares of the reserve to help prevent illegal logging, over-exploitation of fishing resources and the use of illegal fishing gear. Cyclones in 2023 destroyed homes and crops, notably rain-fed rice and groundnuts. As a result, communities went through a long lean period that required food subsidies benefitting 600 farmers. Other activities carried out this year include the planting of 62,250 tree seedlings by 434 local participants and the production of 82,095 seedlings in our nurseries. Fire is a constant hazard and to protect the forest and our newly planted reforestation zone 14 kilometres of firebreaks have been

constructed. To protect our wetland areas 7,000 small fish were restocked in the Anjiaklakeely Lake and 193 appropriate fishing gears were distributed with the aim of replacing non-regulation equipment. We continue to support the local farming community and have assisted 317 farmers to improve their farming methods and increase yields, particularly of peanuts, maize and vegetables. Because of improved pest control and agricultural techniques, sufficient surplus was produced allowing an increased revenue from the sale of crops. These additional earnings allowed 7 farmers to buy Zebus, while others used the funds generated to finance household expenses, improve their farms, construct and renovate their homes and allow access to healthcare. A research centre has now been built and this provides accommodation for volunteers, researchers and students. It will also provide accommodation for visitors who are interested in supporting biodiversity, conservation and community work. The reserve is managed on our behalf by Josia Razafindramanana and a local not-for-profit organisation, Impact Madagascar.

#### **Other Madagascan Reserves:**

We part fund several conservation projects in Madagascar including reserves at Dabolava, Ankirihitra and Mahajeby and also The Help Simus project. We are fully funding the Greater Bamboo Lemur EEP and Pro Simus TAG projects. Finance for all these projects comes from our own collection boxes at the Wildlife Park, donations from other European zoos and our general reserves. In total we donated £116,153 to Madagascar this year (last year £103,942).

**Dabolava Reserve** is in the central highlands of western Madagascar and includes the dry deciduous forest fragment of Amboloando. This reserve is the southern limit of the Crowned Sifaka in the Central Western part of Madagascar. The presence of Crowned Sifaka was first discovered in 2009. Currently, 4 groups with 17 individuals are being monitored. During this year 168 patrols covered a total 140 hectares with the participation of 500 local villagers. The main risks to this reserve include gold mining, wild animal trapping and wildfires. During the year 12 km of firewalls were renewed and 14 km were created. The aim is to reduce the fire risk to zero. With the help of the local community, 17,500 tree seedlings were planted on 3.5 hectares increasing the reforested area to 31 hectares. In preparation for the next restoration season, 19,140 tree seedlings were produced. Monitoring of previous tree seedling planting indicates a survival rate of up to 80%.

**Ankirihitra Reserve** includes the last vestiges of forest in the Boeny region of the Ambatoboeny District. The area comprises of gallery forest along the Labohazo river, dry deciduous forests and numerous streams. The reserve is home to several species of Lemur and other endangered fauna including, the Madagascan Big Headed Turtle, Madagascar Fish Eagle and Cichlid Fish. Impact Madagascar works in close collaboration with two local communities to ensure biodiversity conservation. Thanks to the reserve's biological richness the area is part of a process already underway to create a new protected area. A total of 1,555 lemurs were counted in 2023, including 897 Crowned Sifakas from 194 groups, 106 mongoose lemurs from 42 groups and 552 brown lemurs from 97 groups. To encourage local communities to participate in tree planting and forest restoration four awareness-raising events were held in 2023 that were attended by 1,200 people and an environmental education programme was introduced to the local schools. As a result, 48,083 tree seedlings were planted with the help of 1,405 villagers extending the reforested area by 24.5 hectares. In preparation for future planting activities, 66,100 tree seedlings have been produced. Forest fires remain a major risk and to counteract this 12 km of firebreaks have been established.

**Mahajeby** is a major site in the central region of Madagascar and holds the only remaining remnant forest in this area that still supports the critically endangered Crown Sifaka. The reserve is important for conservation because it contains a mixture of both terrestrial and wetland ecosystems. The main threats to the reserve include illegal logging, cattle roaming in the conservation zone, charcoal-making and wildfires. Concerning wetlands Lake Miangavy is heavily invaded by various grass species and subject to a high rate of eutrophication. Local communities have started to manage and restore this lake and monitor and control other wetland areas in the reserve. Impact Madagascar employed 10 patrol guides and during the year they carried out 699 patrols covering 2,982 hectares. The local population has assisted in planting 79,578 tree seedlings restoring 22.77 hectares and 62,550 tree seedlings have been produced for future use. To combat the threat of wildfires 4 km of firebreaks have been built. Impact Madagascar continues to support 406 local farmers developing market gardening projects and providing advice and practical assistance in increasing the volume of rain-fed rice production. Up to 80% of the vegetables produced by the market gardens were sold and the revenue produced financed the beneficiaries' daily expenses, healthcare and schooling.

#### **New Protected Area**

Impact Madagascar has been working to establish a new protected area that will include two of the existing reserves, Madiromirafy and Ankirihitra. This area contains diverse and rare habitats, including dry deciduous and gallery forests, wetlands, lakes and rivers. Much-needed protection will be provided to the endemic and threatened fauna and flora found there, some of which are found nowhere else in Madagascar. When created it will cover 230,906 hectares. Impact is working with the local population and a government commission to move towards the creation of an official protected area.

## Other activity in Madagascar

We fund Help Simus (Association Francais Du Grand Hapalemur) including EEP (European Captive Breeding Programme) and TAG (Taxon Advisory Group) for the Greater Bamboo and Black & White Ruffed Lemur conservation. Help Simus was formed in 2008 and is managed by Delphine Roulet. The organisation aims to find a balance between the needs of humans and those of Lemurs so that local communities and wild fauna can cohabit in harmony. To achieve these goals, they have developed a strategy consisting of:

- Protecting the habitat of the Lemurs.
- Providing local communities with sufficient resources and improved living standards to limit their impact on the Lemur's habitat. This includes supporting actions that improve agricultural yields and develop new income-generating activities.
- Supporting the education of children.

We donated £21,311 in the current year (last year £12,797).

The organisation's project area is in south-eastern Madagascar, a few kilometers outside the protected Ranomafana National Park.



In October, the main bridge leading to our area of operation collapsed under the excessive weight of a lorry. With the arrival of the rains, several tens of thousands of people will be cut off in a few weeks, as the level of the river, which the bridge enabled people to cross in all seasons, is already beginning to rise. By May 2024 there has been no attempt to repair or replace the bridge. However, with our

organisation's help a footbridge has been installed allowing pedestrians and motorcyclists to cross the river during the rainy season.

In 2023, 80 births of Greater Bamboo Lemurs were recorded within the 21 groups monitored. The population of Greater Bamboo Lemurs monitored and protected now exceeds 660 individuals, which is three times more than it was 10 years ago. Within our area, we also have Red-Bellied, Woolly, Bamboo, Mouse and possibly Dwarf lemurs.

Reforestation projects continue with four tree nurseries producing 82,000 forest seedlings. During February 2024 over 800 people participated in a four-day planting session, during which time more than 27,000 forest seedlings were planted restoring 7 hectares of forest. Earlier, in 2023 32,000 tree seedlings were planted restoring 8 hectares of forest. A study has been started to assess the impact of forest restoration on new land on the availability of Bamboo. Indeed, Bamboo is one of the first plants to regrow on cleared land. Subsequently, other plant species take over. Bamboo constitutes 80% of the Greater Bamboo Lemur's diet therefore a balance must be maintained between Bamboo and other plant species.

From early November 2023 to late January 2024 our crop guards monitored a total of 830 rice fields, repelling 900 attacks by Greater Bamboo Lemurs. Damage was observed in only 14 rice fields and local farmers were satisfied with the guarding project. This project is fulfilling one of the primary aims finding a balance between the needs of humans and lemurs so that local communities and wildlife can live in harmony.

Other achievements in 2023 include the building of a small research centre that was partly funded by Cotswold Wildlife Conservation Trust. Help Simus continue to support five local schools, including improving school buildings and arranging educational trips to the Ranomafana National Park. A Simus festival was held in October 2023 with more than 1,000 people attending including 100

children from the local schools. From September 2023 to March 2024 school canteens distributed over 64,000 meals benefitting 688 students. An educator supported by Help Simus conducted 81 workshops attended by nearly 1,600 children.

## **Projects with which we are directly involved other than those in Madagascar**

### **Stork Re-Wilding Project.**

Since 2015, we have been involved with the Knepp Castle Estate re-wilding project to establish breeding populations of White Storks in Southern England. Working together with landowners in West Sussex and the Roy Dennis Foundation, the project aims to release captive bred birds in the hope that they will once again become a breeding bird in the UK. Our focus at the Wildlife Park is producing chicks, looking after them until they are fledged and the care of breeding birds.



#### **Summary of breeding and releases in 2023**

- Captive flock at CWP -53 birds (5 of which are under 3 years old and too young to breed)
- 36 chicks fledged from 92 eggs
- 12 of the 23 nests produced chicks
- First egg laid 10th March
- Last chick hatched 14th May
- 2 chicks died post - fledging, one head trauma, one infection
- 34 chicks transported to Knepp
- All birds for release sexed and fitted with official BTO rings
- Four chicks with trackers fitted, currently, one is in Morocco, one in Spain, one in France and one remains in the UK

Total releases up to 2023 -149 birds

The new project manager, Laura Vaughan-Hirsch has been a real asset to the project and organisation and public engagement have improved immensely. We have hosted Laura at the Park on several training days as well as providing a “volunteers day” for the team of stork volunteers from Knepp. We have decided that after 2024, there will be alternate releases from the Knepp/ Wadhurst sites to allow for the birds to increase their “home” range.

At the time of writing (July 2024), we have 42 chicks fledged. Of these, 37 will be transferred to Knepp to be acclimatised for release in early August 2024 and 5 will be transferred to the other release pens in Wadhurst.

We donated £44,406 in the current year (2022/23 £5,855).



## **Projects where our only involvement is providing grant funding.**

### **White Tailed Sea Eagle**

This is a UK re-introduction project, based initially on the Isle of Wight, to return this, our largest Eagle, to its traditional habitats. The re-introduction started in 2019 and with the agreement of Natural England will now be extended to Norfolk, where it is hoped a breeding population will be established by 2026. The project has a licence to release 60 birds over 5 years. In 2022 releases were halted because of the prevalence of Avian Influenza, so it is hoped that the release period can be



extended. White-Tailed Sea Eagles, which can have wingspans of 8ft, were wiped out as a breeding species in the 18<sup>th</sup> century, but in the past 40 years breeding populations have been successfully re-established in Scotland and Ireland. By 2023 thirty-one juveniles have been released, some fitted with satellite transmitters so that we can monitor their dispersal. In 2023 a pair of translocated Eagles, released in 2020, reared a single chick at a site in West Sussex. This is the first time a pair of White-Tailed Eagles have bred in southern England for

over 240 years. In addition, three other pairs have established a territory, and we hope they will breed in the future. We donated £9,000 this year (2022/23 £9,000). The project is managed by Dr Tim Mackrill from the Roy Dennis Foundation. Tim has previously worked extensively with Osprey re-introduction.

### **Falklands Trust**

This trust was formed in 1979 and works with its membership in partnership with the local and international community to protect and conserve the natural environment of the Falkland Islands through direct and practical conservation work. This work includes marine management schemes and strengthened biosecurity to prevent the arrival and establishment of invasive non-native species. Current projects include replanting tussac grass to restore degraded environments and continuing with the monitoring of Southern Right Whales. The Trust continues working with young people through the schools and by developing their active participation through Watch Groups. Regular monitoring and annual counts carried out on the Penguin species found in the Falklands, including Gentoo, Southern Rockhopper, Magellanic and King. The Wildlife Park has several Penguin collection boxes and £2,636 (2022/23 £1,785) from these was donated.



both  
are

### **Tongwe Trust**

This trust was formed in 2002 to help secure and protect the Ntakata Forest in southwest Tanzania for the benefit of the Tongwe people. The trust aims to allow the Tongwe people, formerly of the Congo basin, to acquire and manage land adjacent to Lake Tanganyika and to encourage income-generating activities that are environmentally friendly, together with sustainable eco-tourism projects. The trust seeks to preserve the knowledge and traditions of the Tongwe people and to train the young as trackers and guides both within and outside the Forest Park's boundaries. To support the trust, we donated £4,999 (2022/23 £5,164). Our funding in 2023/24 was used to pay the salaries of the park rangers and provide food and medicines. The rangers conduct regular patrols in the forest to remove farmers, loggers, poachers and to disable animal traps.

### **Tusk Trust**

Tusk Trust has been established for over thirty years funding conservation, community development and environmental education programmes across Africa. We donated a total of £550 (2022/23

£1,128) for general conservation work using funds collected from visitors to the Wildlife Park. The Wildlife Park held a Rhino Month event which raised £1,289 (2022/23 £982). These funds were also donated to Tusk to support Rhino-related activities.

#### **Wild Camel Protection Foundation**

Only an estimated 600 individual Wild Bactrian Camels survive in the Gobi Desert and 450 in Mongolia, making the Wild Bactrian Camel the 8<sup>th</sup> most endangered large mammal on the planet. Captive breeding is important to protect the future of this breed. We have committed to give a minimum annual donation of £1,000, which was increased in the current year to £5,000 to support the costs of establishing the new breeding centre (2022/23 £1,000)

#### **Conservation Through Public Health (CTPH)**

This unique charity achieves Gorilla conservation by enabling humans, wildlife and livestock to co-exist through improving primary healthcare in and around Africa's protected areas. CTPH aims to be an internationally renowned leader in Gorilla research and conservation. We contributed £244 in the current year (2023/24 £1,464).

#### **Whitley Fund for Nature (WFN)**

This fund provides substantial support to many conservation projects and organisations throughout the world. Their aims are; to find and fund the most effective grassroots conservation leaders in developing countries, support the scale-up of projects with a track record of success founded on scientific evidence and community involvement, fund practical work that will have a long-lasting impact on the ground, provide a platform for winners of the WFN annual awards to boost their national and international profile, work with winners of their annual awards to improve awareness of the serious problems facing biodiversity worldwide and address them through effective and inspiring solutions. We donated £2,400 to WFN this year (2022/23 £2,400).

#### **Save the Rhino International**

This charity, based in England, was formed in 1989 with the aim of conserving viable populations of critically endangered Rhinos, both in Africa and Asia. They fund several field-based projects in India, Kenya and Indonesia. They actively support environmental education programmes and anti-poaching activities. We contributed £500 in the current year (2022/23 £500).

#### **Hornbill Research Foundation**

We have supported this project in Thailand for many years. Our funding is used to pay members of the local community to monitor various Hornbill nest sites within the Budo National Park. Paying local villagers to monitor the nest sites discourages them from seeking to earn extra income from selling Hornbill chicks. We provided £906 funding this year (2022/23 £934). Funding and research are administered through Mahidol University, Bangkok, Thailand.

#### **Australian Wildlife Conservancy**

This organisation manages 12.9 million Hectares in 32 locations across Australia and seeks to protect 1,800 endemic species that are threatened with extinction. Australia is one of the most important nations on earth for biodiversity. Most of Australia's wildlife is found nowhere else in the world, making its conservation critical. We donated £750 (2022/23 £750).



### **Songbird Survival**

This UK charity funds research into the decline in the population of British songbirds and works with like-minded organisations to promote and conserve natural habitats in which song and other small birds live. We supported their aims by donating £1,000 (2022/23 £1,000).

### **I.U.C.N/C.B.S.G**

The International Union for the Conservation of Nature is a membership organisation, formed in 1948, and includes Governments and civil society organisations, including most of the world's major zoos. It has over 1,400 members and is the global authority on the status of the natural world, well known for its Red List of critically endangered species. They support projects across the world and can call on 16,000-plus experts to advise on projects and provide data, guidelines and recommendations for research and conservation activities. We contributed £732 (2022/23 £763).

### **Kope Lion Project**

This project operates in the Ngorongoro region of Tanzania. It aims to protect Lions and enable lasting co-existence between the people and lions in Northern Tanzania. Their on-the-ground teams aim to stop the killing of Lions, but also retrieve lost livestock, warn herders of Lions' presence, and offer wound treatment to injured livestock. They also continue with education projects for the warrior age groups, their elders and leaders to reaffirm the ban on killing Lions for both ritual and Maasai retaliatory reasons and to promote positive attitudes to Lions for current and future generations. We donated £673 in the current year (2022/23 £1,110).

### **World Parrot Trust**

The Trust's headquarters are based in the UK, but it also has offices in U.S.A., Canada and Australia and is active globally in supporting the conservation of all Parrot species. They work with local communities to end trapping and the illegal export and sale of wild birds for the pet trade. We donate from our general funds. This year we donated £500 (2022/23 £500).

### **Sebakwe Black Rhino Trust**

The trust is based in Zimbabwe, protecting a small group of Black Rhinos by working closely with the local community through the Sebakwe Conservation Education centre. Projects this year include establishing a nursery to grow indigenous trees and shrubs to repopulate areas previously destroyed by open-cast mining. This year 2,000 seedlings were planted by the local community. The Rhinos are protected 24/7 by a team of scouts and two calves were born in 2023. We donated £750 in the current year (2022/23 £750).

### **Binturong-AB Conservation**

This organisation is based in France but is working mainly in the Philippines studying the Binturong, which is also known as the Bearcat. This species is listed by I.U.C.N as vulnerable and AB



Conservation is active in both conservation and educational activities including camera trapping and radio tracking. They have renovated the wildlife rescue centre on Palawan Island ensuring that the enclosures are suitable for the care and rehabilitation of Binturong. They hold an annual Binturong month event each year during May in which many zoos, including us, participate. We donated £1,000 in the current year (2022/23 £820) and continue to keep a breeding pair of Binturong at the Wildlife Park.

### **Pallas Cat Research**

Working in the highland regions of Iran, Pakistan, Kazakhstan, Armenia, Bhutan, Nepal and Turkmenistan, this project seeks to establish the range and population of Pallas Cats by involving the local population in surveys and by the use of camera traps. Research is also being carried out on threats from domestic and feral dogs, illegal pet trade and the use of poisons intended to manage the rodent population on farmed land. The Wildlife Park has a breeding pair. Our donation this year was £500 (2022/23 £500).



### **Plant Life International**

Plant Life was formed in 1989 as a campaign group active in the UK and globally, working with partner organisations to encourage the conservation of wild plants and fungi. Plantlife now manages 24 nature reserves in the UK covering 4,500 acres and works with 2,366 important plant areas in 34 countries. We support their aims in the current year we donated £500 (2022/23 £1,100).

### **Nomad Conservation Fund**

This is a newly formed charity which we have supported for the first time in 2023. They operate in Tanzania, working for the protection of the natural environment of Tanzania's National Parks, by harnessing the support of the local communities that live on the periphery of the parks. They seek to relieve the financial hardship of the local population by encouraging and supporting sustainable and ecological tourism focused on the conservation of the wilderness and preservation and protection of habitat and wildlife. We donated £4,000 (2022/23 £0).

### **Financial review and sources of funding**

As in previous years, our main funding source has been provided by Cotswold Wildlife Park Ltd. In the current year, £210,000 was awarded (2022/23 £100,000). We received £39,792 (2022/23 £42,640) from several European zoos and this money is restricted to the maintenance of defined reserves in Madagascar.

We collect funds from visitors to the Wildlife Park who donate to various causes through our collection boxes, including Madagascar reserves, Penguins and Tusk. This year we raised £6,320 (2022/23 £5,555).

Our Just Giving page has generated £1,186 (2022/23 £247).

Special events were held to generate funds for Rhinos, Binturongs, Lions and Lemurs raising £4,978. (2022/23 £2,534).

We received £1,614 in Gift Aid (2022/23 £1,178).

Other income, including the sale of goods, filming fees and general donations generated £786 (2022/23 £1,849).

In the current year, we received a legacy of £2,000.

Our holding of Euros generated an exchange deficit of £817 (2022/23 Surplus of £ 2,023)

Total income in the current year was £265,859 (2022/23 £155,958).

Overhead and governance costs were £885 (2022/23 £911) and costs of generating funds was £236 (2021/22 £256).

This year our income exceeded our expenditure by £66,248 (2022/23 £12,154).

On 31<sup>st</sup> March 2024, we had £146,163 in bank balances (2022/23 £76,847), of which £25,716 is restricted or designated (2022/23 £38,413).

### **Trustees' responsibilities concerning the financial statements**

The Trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom accounting standards. The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the receipts and payments of the charity for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements and;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the charity's assets and hence taking reasonable steps to prevent and detect fraud and other irregularities.

### **Reserves policy**

We aim to have sufficient funds available at any one time to cover at least six months of known commitments. At the end of our financial year, the trust had cash reserves of £143,163 (2023 £76,947) and we have a commitment from Cotswold Wildlife Park Ltd for continued financial support.

### **Investment Policy**

The Trust's funds are all held in both Sterling and Euro current accounts with Nat West Bank. There are no long-term surplus funds that require investment.

### **Principal Sources of funds**

Our principal source of funding remains an annual donation from Cotswold Wildlife Park Ltd plus donations from several European Zoos, which are restricted to support work in Madagascar. Additionally, we generate funds from collection boxes situated around the Wildlife Park, plus donations from our Just Giving page and occasional fees from film and TV companies. We hold fund-raising conservation events for specific projects and receive donations from the public.

Approved by the trustees on 30<sup>th</sup> July 2024 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'R. Heyworth'. The signature is written in a cursive style with a horizontal line underneath the name.

Reggie Heyworth (Chair of Trustees)



Cotswold Wildlife Park Conservation Trust			Charity No	1153477
Annual accounts for the period				
Period start date	1st April 2023	To	Period end date	31st March 2024

## Section A Statement of financial activities

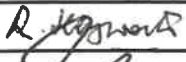
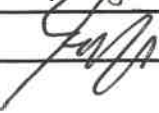
Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	217,039	48,538	-	265,577	161,462
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	217,039	48,538	-	265,577	161,462
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	236	-	-	236	256
Charitable activities	S09	131,213	61,236	-	192,449	153,677
Separate material item of expense	S10	-	-	-	-	-
Other	S11	920	-	-	920	936
<b>Total</b>	S12	132,369	61,236	-	193,605	154,869
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	84,670	- 12,698	-	71,972	6,593
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	84,670	- 12,698	-	71,972	6,593
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	84,670	- 12,698	-	71,972	6,593
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	33,600	38,264	-	71,864	65,271
<b>Total funds carried forward</b>	S22	118,270	25,566	-	143,836	71,864

## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	1,332	-	-	1,332	1,614
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)		B09	117,596	25,567	-	143,163	76,915
<b>Total current assets</b>		B10	118,928	25,567	-	144,495	78,529
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	660	-	-	660	6,665
<b>Net current assets/(liabilities)</b>		B12	118,268	25,567	-	143,835	71,864
<b>Total assets less current liabilities</b>		B13	118,268	25,567	-	143,835	71,864
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	118,268	25,567	-	143,835	71,864
<b>Funds of the Charity</b>							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	-	25,567	-	25,567	38,264
Unrestricted funds		B19	118,269	-	-	118,269	33,600
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	118,269	25,567	-	143,836	71,864

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	R. HEYWORTH	19/08/2024
	SJ Fox	19/08/24



## Note 2 Accounting policies

### 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
		✓

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		✓

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
✓		

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
	✓	✓

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
✓		

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓		

**Deferred income** No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓		

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓		

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
		✓

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

Yes	No	N/a
		✓

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Investments** Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

**Stocks and work in progress** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

**Debtors** Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments	The charity has investments which it holds for resale or pending their sale and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

POLICIES ADOPTED  
 ADDITIONAL TO OR  
 DIFFERENT FROM  
 THOSE ABOVE

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- \* and with\* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Issued on 16 July 2014
- \* and with\* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- \* and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

- Yes\* ☒ \* -Tick as appropriate
- No\* ☐

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

- Yes\* ☒ \* -Tick as appropriate
- No\* ☐

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

- Yes\* ☒ \* -Tick as appropriate
- No\* ☐

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>						
<b>Donations and legacies:</b>	Donations and gifts	213,707	9,563	-	223,270	115,622
	Gift Aid	1,332	-	-	1,332	1,178
	Legacies	2,000	-	-	2,000	-
	General grants provided by government/other charities	-	38,975	-	38,975	44,662
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>217,039</b>	<b>48,538</b>	<b>-</b>	<b>265,577</b>	<b>161,462</b>
<b>Charitable activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>217,039</b>	<b>48,538</b>	<b>-</b>	<b>265,577</b>	<b>161,462</b>

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

Donations £15,186 and Grants from other charities £44,662

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Donations includes £210,000 from Cotswold Wildlife Park Ltd

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	236	-	-	236	256	-	-	256
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>236</b>	<b>-</b>	<b>-</b>	<b>236</b>	<b>256</b>	<b>-</b>	<b>-</b>	<b>256</b>
<b>Expenditure on charitable activities:</b>								
Grants	131,213	61,236	-	192,449	76,791	76,886	-	153,677
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>131,213</b>	<b>61,236</b>	<b>-</b>	<b>192,449</b>	<b>76,791</b>	<b>76,886</b>	<b>-</b>	<b>153,677</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Governance	920	-	-	920	936	-	-	936
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>920</b>	<b>-</b>	<b>-</b>	<b>920</b>	<b>936</b>	<b>-</b>	<b>-</b>	<b>936</b>
<b>TOTAL EXPENDITURE</b>	<b>132,369</b>	<b>61,236</b>	<b>-</b>	<b>193,605</b>	<b>77,983</b>	<b>76,886</b>	<b>-</b>	<b>154,869</b>

## Other information:

## Analysis of expenditure on charitable activities



Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
1,332	1,614
1,332	1,614

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

**Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	6,040	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	660	625	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>660</b>	<b>6,665</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

**Section C****Notes to the accounts****(cont)****Note 24                      Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**  
**Short term deposits**  
**Cash at bank and on hand**  
**Other**  
**Total**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
143,163	76,915
-	-
143,163	76,915

**Note 25      Fair value of assets and liabilities**

	This year	Last year
<p><b>25.1</b> Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>	<p>We have no exposure to credit risk</p>	<p>We have no exposure to credit risk</p>
<p><b>25.2</b> Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>	<p>Not Applicable</p>	<p>Not Applicable</p>

**Section C****Notes to the accounts****(cont)****Note 26****Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the*

	<b>This year</b>	<b>Last year</b>
<b>Please provide details of the nature of the event</b>		
	None	None
<b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b>		
	Nil	Nil

## Section C

## Notes to the accounts

(cont)

## Note 27

## Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted Funds	R	Grants for various projects	38,264	48,538	-	61,236	-	25,566
General Fund	U	Grants for various projects	33,600	217,039	-	132,369	-	118,270
				-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			71,864	265,577	-	193,605	-	143,836



**Section C** Notes to the accounts (cont)

**Note 27** Charity funds (cont)

**27.2** Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted Funds	R	Grants for various projects	57,499	57,651	76,886	-	-	38,264
General Fund	U	Grants for various projects	7,772	103,811	77,983	-	-	33,600
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds</b>			<b>65,271</b>	<b>161,462</b>	<b>154,869</b>	<b>-</b>	<b>-</b>	<b>71,864</b>

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds	c	
Between endowment and unrestricted funds		

## 27.4 Designated funds

## This year

Planned use	Purpose of the designation	Amount
Charitable Grants	Distribution of funds donated for specific purposes in Park collection	
	Boxes	9563

## Last year

Planned use	Purpose of the designation	Amount
Charitable Grants	Distribution of funds donated for specific purposes in Park collection	
	Boxes	12989

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

## 28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

## 28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

**Last year****There have been no related party transactions in the reporting period (True or False)****TRUE**

<b>Name of the trustee or related party</b>	<b>Relationship to charity</b>	<b>Description of the transaction(s)</b>	<b>Amount</b>	<b>Balance at period end</b>	<b>Provision for bad debts at period end</b>	<b>Amounts written off during reporting period</b>
			£	£	£	£

***In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.***

***For any related party, please provide details of any guarantees given or received.***



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

#### Report to the trustees

Charity Name

Cotswold Wildlife Park Conservation Trust

#### On accounts for the year ended

31 March 2024

Charity no  
(if any)

1153477

#### Set out on pages

1 - 23

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/24.

#### Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW institute.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date:

15/8/24

Name:

Anna Chapman

Relevant professional  
qualification(s) or body

FCA



OLD ESTATE YARD, HIGH STREET  
EAST HEMORP  
OXFORDSHIRE OX12 8JY

## Disclosure

**Give here details of any items that the examiner wishes to disclose.**