

KNOWSLEY SAFARI FOUNDATION

England & Wales · Charity number 1182542

Details

Status Registered

Legal form CIO

Registered 2019-03-19

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

Contact

Address Knowsley Safari Park
Knowsley Park
Prescot
L34 4AN

Phone 01514813324

Email e.perry@knowsley.com

Website [Not yet formed](#)

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO PROMOTE AND ADVANCE THE PRESERVATION AND CONSERVATION OF THE NATURAL WORLD AND ITS BIODIVERSITY, IN PARTICULAR OF ENDANGERED ANIMAL AND PLANT SPECIES AND THEIR HABITATS, BY (BUT NOT LIMITED TO):
• EDUCATING THE PUBLIC ABOUT THE NEED FOR CONSERVATION, THE NATURAL ENVIRONMENT AND SUSTAINABLE USE OF NATURAL RESOURCES IN ORDER TO INSPIRE AND ENABLE PEOPLE AND COMMUNITIES TO CONNECT WITH, CARE ABOUT PROTECT AND LEARN FROM NATURE;
• CARRYING OUT AND SUPPORTING RESEARCH FOR IN SITU AND EX SITU RESEARCH INTO (INTER ALIA): THE SUSTAINABILITY OF NATURAL POPULATIONS AND ECOSYSTEMS; ANIMAL AND PLANT HEALTH; ANIMAL HUSBANDRY AND WELFARE; PUBLIC ATTITUDES TOWARDS AND INTEREST IN CONSERVATION AND SUSTAINABILITY; AND
• SUPPORTING CONSERVATION PROJECTS BOTH IN THE UK AND WORLDWIDE, BOTH BY DIRECT MANAGEMENT AND BY PROVISION OF GRANTS.

Activities: We connect local communities with nature through animal based activities and various conservation projects.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- China
- Russia
- Senegal
- Vietnam
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£11,437	£4,356	-	-
2024-04-05	£25,310	£1,011	-	-
2023-04-05	£18,587	£40,085	-	-
2022-04-05	£52,687	£73,459	-	-
2021-04-05	£10,912	£27,780	-	-

Trustees

Name	Role	Appointed
THE RIGHT HONOURABLE THE EARL OF DERBY	Chair	2019-03-19
ANDREW MCKEOWN		2019-03-19
Edward Perry		2019-03-19
Kirsten Warren		2022-01-12

KNOWSLEY SAFARI FOUNDATION

England & Wales - Charity number 1182542

Accounts



**Unaudited financial statements
for the year ended 5 April 2025**

Registered Charity No: 1182542

Knowsley Safari Foundation

Business information

Charity registration number	1182542
Trustees	The Rt Hon 19 th Earl of Derby DL Andrew McKeown Edward Perry Kirsten Warren
Business address	Knowsley Safari Park Knowsley Park Prescot Merseyside L34 4AN
Solicitors	Boodle Hatfield 6 Worcester Street Oxford Oxfordshire OX1 2BX

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Introduction

The Trustees present their report and financial statements for the Knowsley Safari Foundation (the Charity) for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's Constitution, dated 19 March 2019, and applicable law. The charity is a registered charity, number 1182542.

Structure, Governance and Management

Governing Document

The Charity is a Charitable Incorporated Organisation (CIO). It was registered on 19 March 2019 with the Charity Commission and is governed by its Constitution dated 19 March 2019. The charity was established by The Rt Hon The 19th Earl of Derby DL with an initial sum of £100 to be held and applied by the trustees for general charitable purposes.

Recruitment, Appointment and Training of Trustees

The Charity's Constitution gave the power to appoint new trustees to the original settlor, The Rt Hon The 19th Earl of Derby DL, during his lifetime. After this period, the existing trustees have the power to appoint new trustees. Trustees are recruited from the immediate family and professional advisors of the original settlor.

The Trustees who served during the year were:

The Rt Hon 19th Earl of Derby DL
Andrew McKeown
Edward Perry
Kirsten Warren

Given the background from which the trustees are recruited, the trustees come to the role with a significant level of knowledge regarding the objects and aims of the charity and the related compliance work. In addition to this, the trustees gain regular updates from their professional advisors in order to keep them fully conversant with these issues.

No Trustees received remuneration during the current period. Staff remuneration is detailed in the notes to the financial statements.

Organisational Structure

At a twice yearly trustees' meeting, the trustees agree the broad strategy and areas of activity of the Charity. They consider the performance of the Charity's investments and review the risks facing the Charity. The day to day administration of the Charity is delegated to administrative staff of The Rt Hon 19th Earl of Derby DL's Knowsley Estate.

Risk Management

The Trustees have examined the major risks facing the Charity, in particular those relating to the operations and finances of the Charity and anything that might affect the Trustees' ability to realise their objectives. The Trustees are satisfied that systems are in place to mitigate the major risks.

Objectives and Activities

The objectives of the charity are set out in the Settlement Deed and are:

For the benefit of the public to promote and advance the preservation and conservation of the natural world and its biodiversity, in particular of endangered animal and plant species and their habitats, by (but not limited to): (a) educating the public about the need for conservation, the natural environment and sustainable use of natural resources in order to inspire and enable people and communities to connect with, care about, protect and learn from nature; (b) carrying out and supporting research for in situ and ex situ research into (inter alia): the sustainability of natural populations and ecosystems; animal and plant health; animal husbandry and welfare; public attitudes towards and interest in conservation and sustainability; and (c) supporting conservation projects both in the UK and worldwide, both by direct management and by provision of grants to connect communities with nature through animal based activities and various conservation projects.

The Constitution of the Charity is governed by a Trust Deed dated 19 March 2019. It is a registered charity No. 1182542 managed by Trustees. The Trustees are empowered to apply income or capital to the above objects.

In particular the policy has been to provide charitable support firstly within the areas of Cheshire, Lancashire, Merseyside, Greater Manchester and Cumbria and secondly, nationally and internationally. When planning activities for the period, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and Performance

2025 has been a relatively quiet year for the foundation following the conclusion of the first phase of the *Reclaiming Red's* project and the departure of the remaining team member in the prior year.

Despite this reduced level of activity, the charity made a donation to the Spectacled Bear Conservation Society to support its scientific research. The Society's mission is to conserve and protect spectacled bears and their habitat in Peru through scientific research, education, and collaboration with local communities, government bodies, and landowners.

The Foundation's donation will support the monitoring of known bear populations, including analysis of demographics, seasonal habitat use, and the critical resources required for survival, helping to identify priority habitat areas for conservation.

Income continued to be generated through donations made at the time of ticket purchase by visitors to Knowsley Safari. In addition, the Foundation received a second bequest following the completion of probate.

Financial Review

During the year income of £11,437 (2024: £25,310) was received, arising from grants and donations.

The Trustees have used the income to support their charitable activities during the year. The total income exceeded expenditure by £7,081 (2024: income exceeded expenditure by £24,299').

The net movement in funds during the year, as shown in the statement of financial activities, amounted to an increase of £7,081 (2024: increase of £24,299).

Reserves Policy

It is the policy of the charity to carry sufficient reserves to cover the management and administration costs of the Trust and to respond to the needs of the Charity.

The restricted fund is to be applied specifically towards the Reclaiming Reds charitable purpose.

Trustees and their responsibilities

Under the Charities Act 2011, the Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Knowsley Safari Foundation

Report of the trustees for the year ended 5 April 2025

Approved for and behalf of the Trustees on 30th January 2026



.....
The Rt Hon 19th Earl of Derby DL

Independent examiner's report to the trustees of the Knowsley Safari Foundation

I report to the Trustees on my examination of the accounts of the Knowsley Safari Foundation (the Charity) for the year ended 5 April 2025.

Respective Responsibilities of trustees and examiner

As the Trustees of the Charity 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 Charity'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.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Paula Briars FCCA

Knowsley Park
Prescot
Merseyside
L34 4AG

Date: 30 January 2026

Knowsley Safari Foundation

Statement of financial activities
For the year ended 5 April 2025

		Unrestricted Fund	Restricted Reclaiming Reds Fund	Total 2025	Total 2024
	Notes	£	£	£	£
Incoming resources					
- Grants		-	-	-	-
- Donations		11,437		11,437	25,310
Total incoming resources	3	11,437	-	11,437	25,310
Resources expended					
- Charitable activities		3,945	-	3,945	-
- Governance costs		405	-	405	618
- Generating funds		6		6	398
Total resources expended	4	4,356	-	4,356	1,011
Net movement in funds		7,081	-	7,081	24,299
Total funds brought forward as at 6 April 2024		13,569			(10,730)
Total funds carried forward as at 5 April 2025		20,650			13,569

Knowsley Safari Foundation

Balance sheet
As at 5 April 2025

	Notes	Unrestricted Fund £	Restricted Reclaiming Red Fund £	Total 2025 £	Total 2024 £
Fixed Assets					
Intangible assets	6	1,257		1,257	1,571
Tangible assets	7				
		<u>1,257</u>	<u>—</u>	<u>1,257</u>	<u>1,571</u>
Current assets					
Balance at bank		20,233		20,233	17,775
Debtors and prepayments		8,758		8,758	8,758
Amount due to unrestricted fund					
		<u>28,991</u>	<u>—</u>	<u>28,991</u>	<u>26,532</u>
Current liabilities					
Amount due to restricted fund					
Creditors and accruals					
Amounts owing to Stanley Enterprise		9,598		9,598	14,535
		<u>9,598</u>	<u>—</u>	<u>9,598</u>	<u>14,535</u>
Assets representing Unrestricted and Restricted Funds		<u>20,650</u>	<u>—</u>	<u>20,6945</u>	<u>13,569</u>

The financial statements were approved by the Trustees on 30 January 2026

.....
The Rt Hon 19th Earl of Derby DL

1 Accounting policies

1.1 General

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with the accounting policies set out below, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Exemptions available for smaller charities have been taken where appropriate.

The Charity constitutes a public benefit entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

The Trustees have assessed whether there are any significant doubts about the Charity's ability to continue as a going concern and have not identified any material uncertainties. The accounts have therefore been prepared on a going concern basis.

1.3 Reporting Period

The Charity was registered on 19 March 2019 and therefore the comparative figures in these accounts represent the period from 6 April 2024 to 5 April 2025.

1.4 Income

Income is recognised in the period in which the Charity is entitled to receipt.

1.5 Expenditure

All expenditure is included on an accruals basis.

1.6 Taxation

The Charity is a registered Charity and accordingly is exempt from taxation on its income where it is applied for charitable purposes.

1.7 Debtors

Debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is recognised for donations relating to the year that are yet to be received.

1 Accounting policies (continued)

1.8 Creditors

Creditors are recognised when the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amounts.

1.9 Funds

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.

Restricted funds are funds that have been given for particular purposes and projects. The restricted fund must be used wholly for the "Reclaiming Reds" charitable purpose.

1.10 Intangible fixed assets

Intangible fixed assets are initially measured at cost and subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development	20% reducing balance
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1.11 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor Vehicles - non remaining	20% reducing balance
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2 Comparative statement of financial activities

		Unrestricted 2025	Restricted 2025	Unrestricted 2024	Restricted 2024
	Notes	£	£	£	£
Incoming resources					
- Grants				-	
- Donations		11,437		25,310	
Total incoming resources	3	<u>11,437</u>		<u>25,310</u>	
Resources expended					
- Charitable activities		3,945		-	
- Governance costs		405		618	
- Generating funds		6		398	
Total resources expended	4	<u>4,356</u>		<u>1,011</u>	
Net movement in funds		7,081		24,299	
Total funds brought forward as at 6 April 2024		<u>13,569</u>		<u>9,619</u>	<u>(20,349)</u>
Total funds carried forward as at 5 April 2025		<u>20,650</u>		<u>33,918</u>	<u>(20,349)</u>

3 Incoming resources for charitable activities

	2025	2024
	£	£
Grants	-	-
Donations	11,437	25,310
	<u>11,437</u>	<u>25,310</u>

4 Resources expended on charitable activities and support costs

	2025	2024
	£	£
Accountancy		450
Marketing		-
IT Support costs		
Wages		
Bank charges	91	91
Depreciation	314	393
Equipment Expenses	6	24
Sundry Expenses		53
Donations	3,945	
	<u>4,356</u>	<u>1,011</u>

5 Trustees' expenses

No remuneration or expenses were paid to Trustees during the year.

6 Intangible fixed assets

	Website development	Total
	£	£
COST		
At 6 April 2024	3,120	3,120
Additions	-	
Disposals	-	
At 5 April 2025	<u>3,120</u>	<u>3,120</u>
AMORTISATION		
At 6 April 2024	1,549	1,156
Additions	314	393
Disposals	-	-
At 5 April 2025	<u>1,863</u>	<u>1,549</u>
NET BOOK VALUE		
At 5 April 2024	<u>1,571</u>	<u>1,964</u>
At 5 April 2025	<u>1,257</u>	<u>1,571</u>

7 Tangible fixed assets

	Motor Vehicles	Total
	£	£
COST		
At 6 April 2024	-	-
Additions	-	-
Disposals	-	
At 5 April 2025	<u>-</u>	<u>-</u>
DEPRECIATION		
At 5 April 2024	-	-
Additions		
Disposals	-	
At 5 April 2025	<u>-</u>	<u>-</u>
NET BOOK VALUE		
At 6 April 2024	<u>-</u>	<u>-</u>
At 5 April 2025	<u>-</u>	<u>-</u>

8 Staff Costs

	2025	2024
	£	£
Wages and salaries	-	-
Social security costs	-	-
Pension costs	-	-
Other staff costs	-	-
	<hr/>	<hr/>
Total staff costs	-	-
Of which relating to key management personnel:		
Wages and salaries	-	-
Social security costs	-	-
Pension costs	-	-
Other staff costs	-	-
	<hr/>	<hr/>
Total	-	-
	<hr/> <hr/>	<hr/> <hr/>
Average headcount	0	0

No employees received benefits of more than £60,000 (2024: nil).

9 Related party transactions

Costs totalling Nil (2024:Nil) have been settled on the Charity's behalf by Stanley Enterprise, a partnership of one of the Trustees, or Stanley Estate and Stud Company, the sole trade of the same Trustee.

At 5 April 2025, £9,598.30 (2024: £14,535) is owed to Stanley Enterprise. This balance is unsecured, interest free and repayable on demand.

KNOWSLEY SAFARI FOUNDATION

England & Wales - Charity number 1182542

Accounts



Knowsley Safari Foundation

**Unaudited financial statements
for the year ended 5 April 2024**

Registered Charity No: 1182542

Knowsley Safari Foundation

Business information

Charity registration number	1182542
Trustees	The Rt Hon 19 th Earl of Derby DL Andrew McKeown Edward Perry Kirsten Warren
Business address	Knowsley Safari Park Knowsley Park Prescot Merseyside L34 4AN
Accountants	Saffery LLP Westpoint Peterborough Business Park Lynch Wood, Peterborough PE2 6FZ
Solicitors	Boodle Hatfield 6 Worcester Street Oxford Oxfordshire OX1 2BX

Knowsley Safari Foundation

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Structure, Governance and Management

Governing Document

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Recruitment, Appointment and Training of Trustees

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The Trustees who served during the year were:

The Rt Hon 19th Earl of Derby DL
Andrew McKeown
Edward Perry
Kirsten Warren

Given the background from which the trustees are recruited, the trustees come to the role with a significant level of knowledge regarding the objects and aims of the charity and the related compliance work. In addition to this, the trustees gain regular updates from their professional advisors in order to keep them fully conversant with these issues.

No Trustees received remuneration during the current period. Staff remuneration is detailed in the notes to the financial statements.

Organisational Structure

At a twice yearly trustees' meeting, the trustees agree the broad strategy and areas of activity of the Charity. They consider the performance of the Charity's investments and review the risks facing the Charity. The day to day administration of the Charity is delegated to administrative staff of The Rt Hon 19th Earl of Derby DL's Knowsley Estate.

Risk Management

The Trustees have examined the major risks facing the Charity, in particular those relating to the operations and finances of the Charity and anything that might affect the Trustees' ability to realise their objectives. The Trustees are satisfied that systems are in place to mitigate the major risks.

Objectives and Activities

The objectives of the charity are set out in the Settlement Deed and are:

For the benefit of the public to promote and advance the preservation and conservation of the natural world and its biodiversity, in particular of endangered animal and plant species and their habitats, by (but not limited to): (a) educating the public about the need for conservation, the natural environment and sustainable use of natural resources in order to inspire and enable people and communities to connect with, care about, protect and learn from nature; (b) carrying out and supporting research for in situ and ex situ research into (inter alia): the sustainability of natural populations and ecosystems; animal and plant health; animal husbandry and welfare; public attitudes towards and interest in conservation and sustainability; and (c) supporting conservation projects both in the UK and worldwide, both by direct management and by provision of grants to connect communities with nature through animal based activities and various conservation projects.

The Constitution of the Charity is governed by a Trust Deed dated 19 March 2019. It is a registered charity No. 1182542 managed by Trustees. The Trustees are empowered to apply income or capital to the above objects.

In particular the policy has been to provide charitable support firstly within the areas of Cheshire, Lancashire, Merseyside, Greater Manchester and Cumbria and secondly, nationally and internationally. When planning activities for the period, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and Performance

During the year, the initial phase and grant-funded activities of the *Reclaiming Reds* project, supported by the Heritage Lottery Fund (now the National Lottery Heritage Fund), successfully concluded. The last member of the project team departed in October 2023, and the project is currently on hiatus while new funding opportunities are explored.

Encouragingly, a red squirrel has been spotted on the Knowsley Estate and captured on film—clear evidence of the success of the work undertaken so far. The project has always been recognised as a long-term initiative to restore the native red squirrel (*Sciurus vulgaris*) population to the Knowsley Estate and surrounding areas. The progress made to date has contributed significantly to creating an environment in which red squirrels can thrive, offering a promising outlook for the future.

Revenue continues to be generated primarily through voluntary donations. Notably, during the year, the Foundation received a major bequest from a local resident, Mr Allan Richardson, who generously included the charity in his will. His donation will be disbursed in two instalments: an initial payment of £15,090 in 2024, with the remaining balance to be received once the estate has completed probate and final distributions have been made.

Financial Review

During the year income of £25,310 (2023: £18,587) was received, arising from grants and donations.

The Trustees have used the income to support their charitable activities during the year. The total income exceeded expenditure by £24,299 (2023: expenditure exceeded income by £21,490).

The net movement in funds during the year, as shown in the statement of financial activities, amounted to an increase of £24,299 (2022: decrease of £21,490).

Reserves Policy

It is the policy of the charity to carry sufficient reserves to cover the management and administration costs of the Trust and to respond to the needs of the Charity.

The restricted fund is to be applied specifically towards the Reclaiming Reds charitable purpose.

Trustees and their responsibilities

Under the Charities Act 2011, the Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Knowsley Safari Foundation

Report of the trustees for the year ended 5 April 2024

Approved for and behalf of the Trustees on 30th January 2025

.....
The Rt Hon 19th Earl of Derby DL

I report to the Trustees on my examination of the accounts of the Knowsley Safari Foundation (the Charity) for the year ended 5 April 2024.

Respective Responsibilities of trustees and examiner

As the Trustees of the Charity 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 Charity'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.

Basis of independent examiner's report

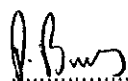
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.


.....

Paula Briars FCCA

Knowsley Park
Prescot
Merseyside
L34 4AG

Date: 30 January 2025

Knowsley Safari Foundation

Statement of financial activities
For the year ended 5 April 2024

		Unrestricted Fund	Restricted Reclaiming Reds Fund	Total 2024	Total 2023
	Notes	£	£	£	£
Incoming resources					
- Grants		-	-	-	8,208
- Donations		25,310	-	25,310	10,379
Total incoming resources	3	25,310	-	25,310	18,587
Resources expended					
- Charitable activities		-	-	-	37,516
- Governance costs		618	-	618	2,070
- Generating funds		398	-	393	491
Total resources expended	4	1,011	-	1,011	40,077
Net movement in funds		24,299	-	24,299	(21,490)
Total funds brought forward as at 6 April 2023		9,619	(20,349)	(10,730)	10,760
Total funds carried forward as at 5 April 2024		33,918	(20,349)	13,569	(10,730)

Knowsley Safari Foundation

Balance sheet
As at 5 April 2024

	Notes	Unrestricted Fund £	Restricted Reclaiming Red Fund £	Total 2024 £	Total 2023 £
Fixed Assets					
Intangible assets	6	1,571		1,571	1,964
Tangible assets	7				
		<u>1,571</u>	<u>—</u>	<u>1,571</u>	<u>1,964</u>
Current assets					
Balance at bank		17,775		17,775	5,020
Debtors and prepayments		8,758		8,758	8,758
Amount due to unrestricted fund					
		<u>26,532</u>	<u>—</u>	<u>26,532</u>	<u>13,778</u>
Current liabilities					
Amount due to restricted fund					
Creditors and accruals					
Amounts owing to Stanley Enterprise		14,535		14,535	26,472
		<u>14,657</u>	<u>—</u>	<u>14,657</u>	<u>26,472</u>
Assets representing Unrestricted and Restricted Funds		<u>13,569</u>	<u>—</u>	<u>13,569</u>	<u>(10,730)</u>

The financial statements were approved by the Trustees on 30 January 2025



.....
The Rt Hon 19th Earl of Derby DL

1 Accounting policies

1.1 General

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with the accounting policies set out below, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Exemptions available for smaller charities have been taken where appropriate.

The Charity constitutes a public benefit entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

The Trustees have assessed whether there are any significant doubts about the Charity's ability to continue as a going concern and have not identified any material uncertainties. The accounts have therefore been prepared on a going concern basis.

1.3 Reporting Period

The Charity was registered on 19 March 2019 and therefore the comparative figures in these accounts represent the period from 6 April 2023 to 5 April 2024.

1.4 Income

Income is recognised in the period in which the Charity is entitled to receipt.

1.5 Expenditure

All expenditure is included on an accruals basis.

1.6 Taxation

The Charity is a registered Charity and accordingly is exempt from taxation on its income where it is applied for charitable purposes.

1.7 Debtors

Debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is recognised for donations relating to the year that are yet to be received.

1 Accounting policies (continued)

1.8 Creditors

Creditors are recognised when the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amounts.

1.9 Funds

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.

Restricted funds are funds that have been given for particular purposes and projects. The restricted fund must be used wholly for the "Reclaiming Reds" charitable purpose.

1.10 Intangible fixed assets

Intangible fixed assets are initially measured at cost and subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development	20% reducing balance
---------------------	----------------------

1.11 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor Vehicles - non remaining	20% reducing balance
--------------------------------	----------------------

2 Comparative statement of financial activities

		Unrestricted 2024	Restricted 2024	Unrestricted 2023	Restricted 2023
	Notes	£	£	£	£
Incoming resources					
- Grants				-	8,208
- Donations		25,310		10,279	100
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total incoming resources	3	<u> </u>	<u> </u>	10,279	8,308
Resources expended					
- Charitable activities		-		6,780	31,276
- Governance costs		618		2,062	-
- Generating funds		398		-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total resources expended	4	1,011		8,842	31,276
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds		24,299		1,437	(22,968)
Total funds brought forward as at 6 April 2023		9,619	(20,349)	8,182	2,619
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward as at 5 April 2024		<u>33,918</u>	<u>(20,349)</u>	<u>9,619</u>	<u>(20,349)</u>

3 Incoming resources for charitable activities

	2024	2023
	£	£
Grants	-	8,208
Donations	25,310	10,379
	<u>25,310</u>	<u>18,587</u>

4 Resources expended on charitable activities and support costs

	2024	2023
	£	£
Accountancy	450	2,070
Marketing	-	-
IT Support costs		1,404
Wages		25,990
Bank charges	91	95
Depreciation	393	491
Equipment Expenses	24	5,127
Sundry Expenses	53	1,900
Donation to Wild Camels Protection Foundation		3,000
	<u>1,011</u>	<u>40,077</u>

5 Trustees' expenses

No remuneration or expenses were paid to Trustees during the year.

6 Intangible fixed assets

	Website development	Total
	£	£
COST		
At 6 April 2023	3,120	3,120
Additions	-	
Disposals	-	
At 5 April 2024	<u>3,120</u>	<u>3,120</u>
AMORTISATION		
At 6 April 2023	1,156	1,156
Additions	393	393
Disposals	-	-
At 5 April 2024	<u>1,549</u>	<u>1,549</u>
NET BOOK VALUE		
At 5 April 2023	<u>1,964</u>	<u>1,964</u>
At 5 April 2024	<u>1,571</u>	<u>1,571</u>

7 Tangible fixed assets

	Motor Vehicles	Total
	£	£
COST		
At 6 April 2023	-	-
Additions	-	-
Disposals	-	
At 5 April 2024	<u>-</u>	<u>-</u>
DEPRECIATION		
At 5 April 2023	-	-
Additions	-	
Disposals	-	
At 5 April 2024	<u>-</u>	<u>-</u>
NET BOOK VALUE		
At 6 April 2023	<u>-</u>	<u>-</u>
At 5 April 2024	<u>-</u>	<u>-</u>

8 Staff Costs

	2024	2023
	£	£
Wages and salaries	-	25,053
Social security costs	-	428
Pension costs	-	510
Other staff costs	-	15
	<hr/>	<hr/>
Total staff costs	-	26,006
Of which relating to key management personnel:		
Wages and salaries	-	-
Social security costs	-	-
Pension costs	-	-
Other staff costs	-	-
	<hr/>	<hr/>
Total	-	-
	<hr/> <hr/>	<hr/> <hr/>
Average headcount	0	1

No employees received benefits of more than £60,000 (2023: nil).

9 Related party transactions

Costs totalling Nil (2023:Nil) have been settled on the Charity's behalf by Stanley Enterprise, a partnership of one of the Trustees, or Stanley Estate and Stud Company, the sole trade of the same Trustee.

At 5 April 2024, £14,535 (2023: £26,472) is owed to Stanley Enterprise. This balance is unsecured, interest free and repayable on demand.

KNOWSLEY SAFARI FOUNDATION

England & Wales - Charity number 1182542

Accounts

Knowsley Safari Foundation

**Unaudited financial statements
for the year ended 5 April 2023**

Registered Charity No: 1182542

Knowsley Safari Foundation

Business information

Charity registration number	1182542
Trustees	The Rt Hon 19 th Earl of Derby DL Andrew McKeown Edward Perry Kirsten Warren
Business address	Knowsley Safari Park Knowsley Park Prescot Merseyside L34 4AN
Accountants	Saffery Champness LLP Kintail House Beechwood Park Inverness IV2 3BW
Solicitors	Boodle Hatfield 6 Worcester Street Oxford Oxfordshire OX1 2BX

Knowsley Safari Foundation

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Introduction

The Trustees present their report and financial statements for the Knowsley Safari Foundation (the Charity) for the year ended 5 April 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's Constitution, dated 19 March 2019, and applicable law. The charity is a registered charity, number 1182542.

Structure, Governance and Management

Governing Document

The Charity is a Charitable Incorporated Organisation (CIO). It was registered on 19 March 2019 with the Charity Commission and is governed by its Constitution dated 19 March 2019. The charity was established by The Rt Hon The 19th Earl of Derby DL with an initial sum of £100 to be held and applied by the trustees for general charitable purposes.

Recruitment, Appointment and Training of Trustees

The Charity's Constitution gave the power to appoint new trustees to the original settlor, The Rt Hon The 19th Earl of Derby DL, during his lifetime. After this period, the existing trustees have the power to appoint new trustees. Trustees are recruited from the immediate family and professional advisors of the original settlor.

The Trustees who served during the year were:

The Rt Hon 19th Earl of Derby DL
Andrew McKeown
Edward Perry
Kirsten Warren (appointed 12 January 2022)

Given the background from which the trustees are recruited, the trustees come to the role with a significant level of knowledge regarding the objects and aims of the charity and the related compliance work. In addition to this, the trustees gain regular updates from their professional advisors in order to keep them fully conversant with these issues.

No Trustees received remuneration during the current period. Staff remuneration is detailed in the notes to the financial statements.

Organisational Structure

At a twice yearly trustees' meeting, the trustees agree the broad strategy and areas of activity of the Charity. They consider the performance of the Charity's investments and review the risks facing the Charity. The day to day administration of the Charity is delegated to administrative staff of The Rt Hon 19th Earl of Derby DL's Knowsley Estate.

Risk Management

The Trustees have examined the major risks facing the Charity, in particular those relating to the operations and finances of the Charity and anything that might affect the Trustees' ability to realise their objectives. The Trustees are satisfied that systems are in place to mitigate the major risks.

Objectives and Activities

The objectives of the charity are set out in the Settlement Deed and are:

For the benefit of the public to promote and advance the preservation and conservation of the natural world and its biodiversity, in particular of endangered animal and plant species and their habitats, by (but not limited to): (a) educating the public about the need for conservation, the natural environment and sustainable use of natural resources in order to inspire and enable people and communities to connect with, care about protect and learn from nature; (b) carrying out and supporting research for in situ and ex situ research into (inter alia): the sustainability of natural populations and ecosystems; animal and plant health; animal husbandry and welfare; public attitudes towards and interest in conservation and sustainability; and (c) supporting conservation projects both in the UK and worldwide, both by direct management and by provision of grants to connect communities with nature through animal based activities and various conservation projects.

The Constitution of the Charity is governed by a Trust Deed dated 19 March 2019. It is a registered charity No. 1182542 managed by Trustees. The Trustees are empowered to apply income or capital to the above objects.

In particular the policy has been to provide charitable support firstly within the areas of Cheshire, Lancashire, Merseyside, Greater Manchester and Cumbria and secondly, nationally and internationally. When planning activities for the period, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and Performance

The financial period focussed on 'Reclaiming Reds' activity, a project supported by HLF (now NLHF) that aims to kickstart the long-term process of bringing back native red squirrels (*Sciurus vulgaris*) to the Knowsley Estate and surrounding areas. Work in year focussed on providing an environment where red squirrels can thrive and community engagement through activity at the safari and in the wider Knowsley community, including in schools. The grant provided funding for Reclaiming Reds ranger and community roles and the project has been supported by the kind commitment of a number of Knowsley Safari Foundation volunteers.

Additionally the Foundation supported several projects undertaken for the benefit of communities in the Liverpool City Region:

Wild and Well: The sessions focused on play and exploration in a native habitat, with the inclusion of puddle jumping and mud stations, nature crafts and story time. The experience aimed to connect children to nature and improve their wellbeing. Removing the barrier of cost and focusing on non-native species and habitats was a strategic decision to encourage accessibility to nature for those locally who may not otherwise have access. Participants 633, Children aged 4 to 6 in the borough of Knowsley. Winner of British and Irish Association of Zoos and Aquariums (BIAZA) Gold Award Education Category

Wild and Well: Spring into Adventure: An extension of the original program, Spring into Adventure focused on an older age range, allowing the to challenge themselves and have adventures in the outdoors. Activities including a natural obstacle course, den building and lunch and stories around the camp fire. Participants 281, children age 7 to 9 from the Knowsley Borough

Wellbeing through Wildlife: This program sees adult participants attend 6 sessions at the safari to use nature and the setting to improve their mental health and wellbeing and connect better with the natural world. Working with participants from social enterprise organizations such as Starting Over, Change, Grow, Live who support vulnerable adults, the wellbeing coordinator at Cowley International College and those suffering with poor mental health due to addictions. Total: 264 participants over 12 sessions.

Achievements and Performance Continued

Safari Squad: An afterschool program which allowed students to better understand the work of modern zoos and their work on conservation and encouraging sustainable behaviours. Participants 24 students aged 11-14 from Lord Derby Academy. Teacher feedback: 'It was amazing to have this opportunity on our doorstep considering that most opportunities like this are further afield and are difficult for our more disadvantaged pupils to get to. Since this experience has ended, I have been inundated with requests from parents and pupils to repeat the sessions!'

Financial Review

During the year income of £18,587 (2022: £52,687) was received, arising from grant and donations.

The Trustees have used the income to support their charitable activities during the year. The total expenditure exceeded income by £21,498 (2022: expenditure exceeded income by £20,772).

The net movement in funds during the year, as shown in the statement of financial activities, amounted to a decrease of £21,498 (2022: decrease of £20,772).

Reserves Policy

It is the policy of the charity to carry sufficient reserves to cover the management and administration costs of the Trust and to respond to the needs of the Charity.

The restricted fund is to be applied specifically towards the Reclaiming Reds charitable purpose.

Trustees and their responsibilities

Under the Charities Act 2011, the Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 5 February 2024

.....
The Rt Hon 19th Earl of Derby DL

I report to the Trustees on my examination of the accounts of the Knowsley Safari Foundation (the Charity) for the year ended 5 April 2023.

Respective Responsibilities of trustees and examiner

As the Trustees of the Charity 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 Charity'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.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

.....
Irene Hamilton FCCA

Date: 5 February 2024

Knowsley Park
Prescot
Merseyside
L34 4AG

Knowsley Safari Foundation

**Statement of financial activities
For the year ended 5 April 2023**

		Unrestricted Fund	Restricted Reclaiming Reds Fund	Total 2023	Total 2022
	Notes	£	£	£	£
Incoming resources					
- Grants		-	8,208	8,208	39,960
- Donations		10,279	100	10,379	12,727
Total incoming resources	3	<u>10,279</u>	<u>8,308</u>	<u>18,587</u>	<u>52,687</u>
Resources expended					
- Charitable activities		6,739	31,276	38,015	70,323
- Governance costs		2,070	-	2,070	2,951
- Generating funds					185
Total resources expended	4	<u>8,809</u>	<u>31,276</u>	<u>40,085</u>	<u>73,459</u>
Net movement in funds		1,470	(22,968)	(21,498)	(20,772)
Total funds brought forward as at 6 April 2022		<u>8,182</u>	<u>2,619</u>	<u>10,801</u>	<u>31,573</u>
Total funds carried forward as at 5 April 2023		<u>9,652</u>	<u>(20,349)</u>	<u>(10,697)</u>	<u>10,801</u>

Knowsley Safari Foundation

Balance sheet As at 5 April 2023

	Notes	Unrestricted Fund £	Restricted Reclaiming Red Fund £	Total 2023 £	Total 2022 £
Fixed Assets					
Intangible assets	6		1,997	1,997	2,496
Tangible assets	7				3,180
			<u>1,997</u>	<u>1,997</u>	<u>5,676</u>
Current assets					
Balance at bankers		5,020		5,020	53,495
Debtors and prepayments		8,758		8,758	
Amount due to unrestricted fund			123	123	2,214
		<u>13,778</u>	<u>123</u>	<u>13,901</u>	<u>55,709</u>
Current liabilities					
Amount due to restricted fund		123		123	2,214
Creditors and accruals					1,514
Amounts owing to Stanley Enterprise		4,003	22,469	26,472	46,856
		<u>4,126</u>	<u>22,469</u>	<u>26,595</u>	<u>50,584</u>
Assets representing Unrestricted and Restricted Funds					
		<u>9,652</u>	<u>(20,349)</u>	<u>(10,697)</u>	<u>10,801</u>

The financial statements were approved by the Trustees on 5 February 2024

.....
The Rt Hon 19th Earl of Derby DL

1 Accounting policies

1.1 General

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with the accounting policies set out below, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Exemptions available for smaller charities have been taken where appropriate.

The Charity constitutes a public benefit entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

The Trustees have assessed whether there are any significant doubts about the Charity's ability to continue as a going concern and have not identified any material uncertainties. The accounts have therefore been prepared on a going concern basis.

1.3 Reporting Period

The Charity was registered on 19 March 2019 and therefore the comparative figures in these accounts represent the period from 6 April 2022 to 5 April 2023.

1.4 Income

Income is recognised in the period in which the Charity is entitled to receipt.

1.5 Expenditure

All expenditure is included on an accruals basis.

1.6 Taxation

The Charity is a registered Charity and accordingly is exempt from taxation on its income where it is applied for charitable purposes.

1.7 Debtors

Debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is recognised for donations relating to the year that are yet to be received.

1 Accounting policies (continued)

1.8 Creditors

Creditors are recognised when the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amounts.

1.9 Funds

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.

Restricted funds are funds that have been given for particular purposes and projects. The restricted fund must be used wholly for the "Reclaiming Reds" charitable purpose.

1.10 Intangible fixed assets

Intangible fixed assets are initially measured at cost and subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development	20% reducing balance
---------------------	----------------------

1.11 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor Vehicles	20% reducing balance
----------------	----------------------

2 Comparative statement of financial activities

		Unrestricted 2023	Restricted 2023	Unrestricted 2022	Restricted 2022
	Notes	£	£	£	£
Incoming resources					
- Grants		-	8,208	8,208	29,960
- Donations		10,279	100	10,379	
Total incoming resources	3	<u>10,279</u>	<u>8,308</u>	<u>22,727</u>	<u>29,960</u>
Resources expended					
- Charitable activities		6,739	31,276	12,357	57,966
- Governance costs		2,070	-	2,951	2,951
- Generating funds			-		
Total resources expended	4	<u>8,809</u>	<u>31,276</u>	<u>15,308</u>	<u>58,151</u>
Net movement in funds		1,470	(22,968)	7,419	(28,191)
Total funds brought forward as at 6 April 2022		<u>8,182</u>	<u>2,619</u>	<u>763</u>	<u>30,810</u>
Total funds carried forward as at 5 April 2023		<u>9,952</u>	<u>(20,349)</u>	<u>8,182</u>	<u>2,619</u>

3 Incoming resources for charitable activities

	2023	2022
	£	£
Grants	8,208	39,960
Donations	10,379	12,727
	<u>18,587</u>	<u>52,687</u>

4 Resources expended on charitable activities and support costs

	2023	2022
	£	£
Accountancy	2,070	2,951
Marketing	-	185
IT Support costs	1,404	258
Wages	26,005	59,446
Bank charges	95	94
Depreciation	499	1,419
Equipment Expenses	5,231	4,524
Sundry Expenses	1,781	4,582
Donation to Wild Camels Protection Foundation	3,000	-
	<u>40,085</u>	<u>73,459</u>

5 Trustees' expenses

No remuneration or expenses were paid to Trustees during the year.

6 Intangible fixed assets

	Website development	Total
	£	£
COST		
At 6 April 2022	3,120	3,120
Additions	-	
Disposals	-	
At 5 April 2023	<u>3,120</u>	<u>3,120</u>
AMORTISATION		
At 6 April 2022	624	624
Additions	499	-
Disposals	-	-
At 5 April 2023	<u>1,123</u>	<u>625</u>
NET BOOK VALUE		
At 5 April 2022	<u>2,496</u>	<u>2,496</u>
At 5 April 2023	<u><u>1,997</u></u>	<u><u> </u></u>

7 Tangible fixed assets

	Motor Vehicles	Total
	£	£
COST		
At 6 April 2022	4,500	4,500
Additions	-	-
Disposals	(4,500)	
At 5 April 2023	<u>-</u>	<u>-</u>
DEPRECIATION		
At 5 April 2022	1,320	1,320
Additions		
Disposals	(1,320)	
At 5 April 2023	<u>-</u>	<u>1,320</u>
NET BOOK VALUE		
At 6 April 2022	<u>3,180</u>	<u>3,180</u>
At 5 April 2023	<u><u>-</u></u>	<u><u> </u></u>

8 Staff Costs

	2023	2022
	£	£
Wages and salaries	25,053	45,062
Social security costs	428	2,396
Pension costs	510	2,772
Other staff costs	15	9,216
	<u>26,005</u>	<u>59,446</u>
Of which relating to key management personnel:		
Wages and salaries	-	-
Social security costs	-	-
Pension costs	-	-
Other staff costs	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>
Total	-	-
	<u><u>-</u></u>	<u><u>-</u></u>
Average headcount	1	3

No employees received benefits of more than £60,000 (2022: nil).

9 Related party transactions

Costs totalling Nil (2022:Nil) have been settled on the Charity's behalf by Stanley Enterprise, the sole trade of one of the Trustees. At 5 April 2023, £26,472 (2022: £46,856) is owed to Stanley Enterprise. This balance is unsecured, interest free and repayable on demand.

KNOWSLEY SAFARI FOUNDATION

England & Wales - Charity number 1182542

Accounts

Knowsley Safari Foundation

**Unaudited financial statements
for the year ended 5 April 2022**

Registered Charity No: 1182542

Knowsley Safari Foundation

Business information

Charity registration number	1182542
Trustees	The Rt Hon 19 th Earl of Derby DL Andrew McKeown Edward Perry Kirsten Warren (Appointed 12 January 2022)
Business address	Knowsley Safari Park Knowsley Park Prescot Merseyside L34 4AN
Accountants	Saffery Champness LLP Kintail House Beechwood Park Inverness IV2 3BW
Solicitors	Boodle Hatfield 6 Worcester Street Oxford Oxfordshire OX1 2BX

Knowsley Safari Foundation

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Introduction

The Trustees present their report and financial statements for the Knowsley Safari Foundation (the Charity) for the year ended 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's Constitution, dated 19 March 2019, and applicable law. The charity is a registered charity, number 1182542.

Structure, Governance and Management

Governing Document

The Charity is a Charitable Incorporated Organisation (CIO). It was registered on 19 March 2019 with the Charity Commission and is governed by its Constitution dated 19 March 2019. The charity was established by The Rt Hon The 19th Earl of Derby DL with an initial sum of £100 to be held and applied by the trustees for general charitable purposes.

Recruitment, Appointment and Training of Trustees

The Charity's Constitution gave the power to appoint new trustees to the original settlor, The Rt Hon The 19th Earl of Derby DL, during his lifetime. After this period, the existing trustees have the power to appoint new trustees. Trustees are recruited from the immediate family and professional advisors of the original settlor.

The Trustees who served during the year were:

The Rt Hon 19th Earl of Derby DL
Andrew McKeown
Edward Perry
Kirsten Warren (appointed 12 January 2022)

Given the background from which the trustees are recruited, the trustees come to the role with a significant level of knowledge regarding the objects and aims of the charity and the related compliance work. In addition to this, the trustees gain regular updates from their professional advisors in order to keep them fully conversant with these issues.

No Trustees received remuneration during the current period. Staff remuneration is detailed in the notes to the financial statements.

Organisational Structure

At a twice yearly trustees' meeting, the trustees agree the broad strategy and areas of activity of the Charity. They consider the performance of the Charity's investments and review the risks facing the Charity. The day to day administration of the Charity is delegated to administrative staff of The Rt Hon 19th Earl of Derby DL's Knowsley Estate.

Risk Management

The Trustees have examined the major risks facing the Charity, in particular those relating to the operations and finances of the Charity and anything that might affect the Trustees' ability to realise their objectives. The Trustees are satisfied that systems are in place to mitigate the major risks.

Objectives and Activities

The objectives of the charity are set out in the Settlement Deed and are:

For the benefit of the public to promote and advance the preservation and conservation of the natural world and its biodiversity, in particular of endangered animal and plant species and their habitats, by (but not limited to): (a) educating the public about the need for conservation, the natural environment and sustainable use of natural resources in order to inspire and enable people and communities to connect with, care about protect and learn from nature; (b) carrying out and supporting research for in situ and ex situ research into (inter alia): the sustainability of natural populations and ecosystems; animal and plant health; animal husbandry and welfare; public attitudes towards and interest in conservation and sustainability; and (c) supporting conservation projects both in the UK and worldwide, both by direct management and by provision of grants to connect communities with nature through animal based activities and various conservation projects.

The Constitution of the Charity is governed by a Trust Deed dated 19 March 2019. It is a registered charity No. 1182542 managed by Trustees. The Trustees are empowered to apply income or capital to the above objects.

In particular the policy has been to provide charitable support firstly within the areas of Cheshire,

Achievements and Performance

The financial period focussed on 'Reclaiming Reds' activity, a project supported by HLF (now NLHF) that aims to kickstart the long-term process of bringing back native red squirrels (*Sciurus vulgaris*) to the Knowsley Estate and surrounding areas. Work in year focussed on providing an environment where red squirrels can thrive and community engagement through activity at the safari and in the wider Knowsley community, including in schools. The grant provided funding for Reclaiming Reds ranger and community roles and the project has been supported by the kind commitment of a number of Knowsley Safari Foundation volunteers.

Additionally the Foundation supported several projects undertaken for the benefit of communities in the Liverpool City Region:

Wild and Well: The sessions focused on play and exploration in a native habitat, with the inclusion of puddle jumping and mud stations, nature crafts and story time. The experience aimed to connect children to nature and improve their wellbeing. Removing the barrier of cost and focusing on non-native species and habitats was a strategic decision to encourage accessibility to nature for those locally who may not otherwise have access. Participants 633, Children aged 4 to 6 in the borough of Knowsley. Winner of British and Irish Association of Zoos and Aquariums (BIAZA) Gold Award Education Category

Wild and Well: Spring into Adventure: An extension of the original program, Spring into Adventure focused on an older age range, allowing the to challenge themselves and have adventures in the outdoors. Activities including a natural obstacle course, den building and lunch and stories around the camp fire. Participants 281, children age 7 to 9 from the Knowsley Borough

Wellbeing through Wildlife: This program sees adult participants attend 6 sessions at the safari to use nature and the setting to improve their mental health and wellbeing and connect better with the natural world. Working with participants from social enterprise organizations such as Starting Over, Change, Grow, Live who support vulnerable adults, the wellbeing coordinator at Cowley International College and those suffering with poor mental health due to addictions. Total: 264 participants over 12 sessions.

Achievements and Performance Continued

Safari Squad: An afterschool program which allowed students to better understand the work of modern zoos and their work on conservation and encouraging sustainable behaviours. Participants 24 students aged 11-14 from Lord Derby Academy. Teacher feedback: 'It was amazing to have this opportunity on our doorstep considering that most opportunities like this are further afield and are difficult for our more disadvantaged pupils to get to. Since this experience has ended, I have been inundated with requests from parents and pupils to repeat the sessions!'

Financial Review

During the year income of £52,687 (2021: £10,912) was received, arising from grant and donations.

The Trustees have used the income to support their charitable activities during the year. The total expenditure exceeded income by £20,772 (2021: expenditure exceeded income by £16,868).

The net movement in funds during the year, as shown in the statement of financial activities, amounted to a decrease of £20,772 (2021: decrease of £16,868).

Reserves Policy

It is the policy of the charity to carry sufficient reserves to cover the management and administration costs of the Trust and to respond to the needs of the Charity.

The restricted fund is to be applied specifically towards the Reclaiming Reds charitable purpose.

Trustees and their responsibilities

Under the Charities Act 2011, the Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

Knowsley Safari Foundation

Report of the trustees for the year ended 5 April 2022

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 3 February 2023

.....
The Rt Hon 19th Earl of Derby DL

I report to the Trustees on my examination of the accounts of the Knowsley Safari Foundation (the Charity) for the year ended 5 April 2022.

Respective Responsibilities of trustees and examiner

As the Trustees of the Charity 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 Charity'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.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

.....
Paul Briars FCCA

Date: 3 February 2023

Knowsley Park
Prescot
Merseyside
L34 4AG

Knowsley Safari Foundation

Statement of financial activities
For the year ended 5 April 2022

		Unrestricted Fund	Restricted Reclaiming Reds Fund	Total 2022	Total 2021
	Notes	£	£	£	£
Incoming resources					
- Grants			39,960	39,960	10,000
- Donations		12,727		12,727	912
Total incoming resources	3	<u>12,727</u>	<u>39,960</u>	<u>52,687</u>	<u>10,912</u>
Resources expended					
- Charitable activities		4,448	65,875	70,323	22,825
- Governance costs		2,951	-	2,951	3,082
- Generating funds			185	185	1,873
Total resources expended	4	<u>7,399</u>	<u>66,060</u>	<u>73,459</u>	<u>27,780</u>
Net movement in funds		5,328	(26,100)	(20,772)	(16,868)
Total funds brought forward as at 6 April 2021		<u>763</u>	<u>30,810</u>	<u>31,573</u>	
Total funds carried forward as at 5 April 2022		<u>6,091</u>	<u>4,710</u>	<u>10,801</u>	<u>31,573</u>

Knowsley Safari Foundation

Balance sheet As at 5 April 2022

	Notes	Unrestricted Fund £	Restricted Reclaiming Red Fund £	Total 2022 £	Total 2021 £
Fixed Assets					
Intangible assets	6		2,496	2,496	3,120
Tangible assets	7	3,180		3,180	3,975
		<u>3,180</u>	<u>2,496</u>	<u>5,676</u>	<u>7,095</u>
Current assets					
Balance at bankers		53,495		53,495	30,843
Amount due to unrestricted fund			2,214	2,214	27,690
		<u>53,495</u>	<u>-</u>	<u>55,709</u>	<u>58,533</u>
Current liabilities					
Amount due to restricted fund		2,214		2,214	27,690
Creditors and accruals		1,514		1,514	3,939
Amounts owing to Stanley Enterprise		46,856		46,856	2,427
		<u>50,584</u>	<u>-</u>	<u>50,584</u>	<u>34,055</u>
Assets representing Unrestricted and Restricted Funds		<u>6,091</u>	<u>4,710</u>	<u>10,801</u>	<u>31,573</u>

The financial statements were approved by the Trustees on 3 February 2023

.....
The Rt Hon 19th Earl of Derby DL

1 Accounting policies

1.1 General

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with the accounting policies set out below, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Exemptions available for smaller charities have been taken where appropriate.

The Charity constitutes a public benefit entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

The Trustees have assessed whether there are any significant doubts about the Charity's ability to continue as a going concern and have not identified any material uncertainties. The accounts have therefore been prepared on a going concern basis.

1.3 Reporting Period

The Charity was registered on 19 March 2019 and therefore the comparative figures in these accounts represent the period from 6 April 2021 to 5 April 2022.

1.4 Income

Income is recognised in the period in which the Charity is entitled to receipt.

1.5 Expenditure

All expenditure is included on an accruals basis.

1.6 Taxation

The Charity is a registered Charity and accordingly is exempt from taxation on its income where it is applied for charitable purposes.

1.7 Debtors

Debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is recognised for donations relating to the year that are yet to be received.

1 Accounting policies (continued)

1.8 Creditors

Creditors are recognised when the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amounts.

1.9 Funds

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.

Restricted funds are funds that have been given for particular purposes and projects. The restricted fund must be used wholly for the "Reclaiming Reds" charitable purpose.

1.10 Intangible fixed assets

Intangible fixed assets are initially measured at cost and subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development	20% reducing balance
---------------------	----------------------

1.11 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor Vehicles	20% reducing balance
----------------	----------------------

2 Comparative statement of financial activities

		Unrestricted 2022	Restricted 2022	Unrestricted 2021	Restricted 2021
	Notes	£	£	£	£
Incoming resources					
- Grants			39,960	-	10,000
- Donations		12,727		912	-
Total incoming resources	3	<u>12,727</u>	<u>39,960</u>	<u>912</u>	<u>10,000</u>
Resources expended					
- Charitable activities		4,052	66,271	175	22,650
- Governance costs		2,951	-	267	2,815
- Generating funds			185	175	1,698
Total resources expended	4	<u>7,003</u>	<u>66,456</u>	<u>617</u>	<u>27,163</u>
Net movement in funds		5,724	(26,496)	295	(17,163)
Total funds brought forward as at 6 April 2021		<u>763</u>	<u>30,810</u>		
Total funds carried forward as at 5 April 2022		<u>6,487</u>	<u>4,314</u>	<u>763</u>	<u>30,810</u>

3 Incoming resources for charitable activities

	2022	2021
	£	£
Grants	39,960	10,000
Donations	12,727	912
	<u>52,687</u>	<u>10,912</u>

4 Resources expended on charitable activities and support costs

	2022	2021
	£	£
Accountancy	2,951	2,815
Marketing	185	925
IT Support costs	258	317
Wages	59,446	17,418
Bank charges	94	92
Depreciation	1,419	525
Equipment Expenses	4,524	4,846
Sundry Expenses	4,582	842
	<u>73,459</u>	<u>27,780</u>

5 Trustees' expenses

No remuneration or expenses were paid to Trustees during the year.

6 Intangible fixed assets

	Website development	Total
	£	£
COST		
At 6 April 2021	3,120	3,120
Additions	-	
Disposals	-	
At 5 April 2022	<u>3,120</u>	<u>3,120</u>
AMORTISATION		
At 6 April 2021	-	-
Additions	624	624
Disposals	-	-
At 5 April 2022	<u>624</u>	<u>625</u>
NET BOOK VALUE		
At 5 April 2021	<u>3,120</u>	<u>3,120</u>
At 5 April 2022	<u><u>2,496</u></u>	<u><u>2,496</u></u>

7 Tangible fixed assets

	Motor Vehicles	Total
	£	£
COST		
At 6 April 2021	4,500	4,500
Additions	-	-
Disposals	-	
At 5 April 2022	<u>4,500</u>	<u></u>
DEPRECIATION		
At 5 April 2021	525	525
Additions	795	795
Disposals		
At 5 April 2022	<u>1,320</u>	<u>1,320</u>
NET BOOK VALUE		
At 6 April 2021	<u>3,975</u>	<u>3,975</u>
At 5 April 2022	<u><u>3,180</u></u>	<u><u>3,180</u></u>

8 Staff Costs

	2022	2021
	£	£
Wages and salaries	45,062	15,441
Social security costs	2,396	778
Pension costs	2,772	335
Other staff costs	9,216	864
	<u>59,446</u>	<u>17,418</u>
Of which relating to key management personnel:		
Wages and salaries	-	-
Social security costs	-	-
Pension costs	-	-
Other staff costs	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>
Total	-	-
	<u><u>3</u></u>	<u><u>-</u></u>
Average headcount	3	-

No employees received benefits of more than £60,000 (2021: nil).

9 Related party transactions

Costs totalling Nil (2021: £1,950) have been settled on the Charity's behalf by Stanley Enterprise, the sole trade of one of the Trustees. At 5 April 2022, £46,856 (2021:£2,427) is owed to Stanley Enterprise. This balance is unsecured, interest free and repayable on demand.

KNOWSLEY SAFARI FOUNDATION

England & Wales - Charity number 1182542

Accounts

Knowsley Safari Foundation

**Unaudited financial statements
for the year ended 5 April 2021**

Registered Charity No: 1182542

Knowsley Safari Foundation

Business information

Charity registration number	1182542
Trustees	The Rt Hon 19 th Earl of Derby DL Andrew McKeown Edward Perry
Business address	Knowsley Safari Park Knowsley Park Prescot Merseyside L34 4AN
Accountants	Saffery Champness LLP Kintail House Bechwood Park Inverness IV2 3BW
Solicitors	Boodle Hatfield 6 Worcester Street Oxford Oxfordshire OX1 2BX

Knowsley Safari Foundation

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Introduction

The Trustees present their report and financial statements for the Knowsley Safari Foundation (the Charity) for the year ended 5 April 2021. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's Constitution, dated 19 March 2019, and applicable law. The charity is a registered charity, number 1182542.

Structure, Governance and Management

Governing Document

The Charity is a Charitable Incorporated Organisation (CIO). It was registered on 19 March 2019 with the Charity Commission and is governed by its Constitution dated 19 March 2019. The charity was established by The Rt Hon The 19th Earl of Derby DL with an initial sum of £100 to be held and applied by the trustees for general charitable purposes.

Recruitment, Appointment and Training of Trustees

The Charity's Constitution gave the power to appoint new trustees to the original settlor, The Rt Hon The 19th Earl of Derby DL, during his lifetime. After this period, the existing trustees have the power to appoint new trustees. Trustees are recruited from the immediate family and professional advisors of the original settlor.

The Trustees who served during the year were:

The Rt Hon 19th Earl of Derby DL
Andrew McKeown
Edward Perry

Given the background from which the trustees are recruited, the trustees come to the role with a significant level of knowledge regarding the objects and aims of the charity and the related compliance work. In addition to this, the trustees gain regular updates from their professional advisors in order to keep them fully conversant with these issues.

No Trustees received remuneration during the current period. Staff remuneration is detailed in the notes to the financial statements.

Organisational Structure

At a twice yearly trustees' meeting, the trustees agree the broad strategy and areas of activity of the Charity. They consider the performance of the Charity's investments and review the risks facing the Charity. The day to day administration of the Charity is delegated to administrative staff of The Rt Hon 19th Earl of Derby DL's Knowsley Estate.

Risk Management

The Trustees have examined the major risks facing the Charity, in particular those relating to the operations and finances of the Charity and anything that might affect the Trustees' ability to realise their objectives. The Trustees are satisfied that systems are in place to mitigate the major risks.

Trustees and their responsibilities


Under the Charities Act 2011, the Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

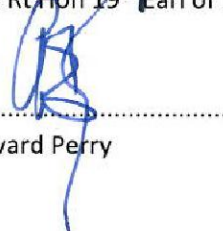
The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 5 JANUARY 2022


.....
The Rt Hon 19th Earl of Derby DL


.....
Edward Perry


.....
Andrew McKeown

Objectives and Activities

The objectives as set out in the Settlement Deed of the Charity is to connect communities with nature through animal based activities and various conservation projects.

The Constitution of the Charity is governed by a Trust Deed dated 19 March 2019. It is a registered charity No. 1182542 managed by Trustees. The Trustees are empowered to apply income or capital to the above objects.

In particular the policy has been to provide charitable support firstly within the areas of Cheshire, Lancashire, Merseyside, Greater Manchester and Cumbria and secondly, nationally and internationally. When planning activities for the period, the Trustees have considered the Charity Commission's guidance on public benefit.

Financial Review

During the year income of £10,912 (2020: £50,450) was received, arising from grant and donations.

The Trustees have used the income to support their charitable activities during the year. The total expenditure exceeded income by £16,868 (2020: income exceeded expenditure by £48,441).

The net movement in funds during the year, as shown in the statement of financial activities, amounted to a decrease of £16,868 (2020: increase of £48,441).

Reserves Policy

It is the policy of the charity to carry sufficient reserves to cover the management and administration costs of the Trust and to respond to the needs of the Charity.

The restricted fund is to be applied specifically towards the Reclaiming Reds charitable purpose.

Independent examiner's report to the trustees of the Knowsley Safari Foundation

I report to the Trustees on my examination of the accounts of the Knowsley Safari Foundation (the Charity) for the year ended 5 April 2021.

Respective Responsibilities of trustees and examiner

As the Trustees of the Charity 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 Charity'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.

Basis of independent examiner's report

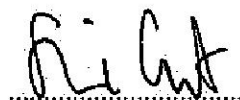
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Susie Swift ACA

Date: 6 January 2022

Kintail House
Beechwood Park
Inverness
IV2 3BW

Knowsley Safari Foundation

Statement of financial activities
For the year ended 5 April 2021


		Unrestricted Fund	Restricted Reclaiming Reds Fund	Total 2021	Total 2020
	Notes	£	£	£	£
Incoming resources					
- Grants		-	10,000	10,000	49,950
- Donations		912	-	912	500
Total incoming resources	3	912	10,000	10,912	50,450
Resources expended					
- Charitable activities		175	22,650	22,825	477
- Governance costs		267	2,815	3,082	1,532
- Generating funds		175	1,698	1,873	-
Total resources expended	4	617	27,163	27,780	2,009
Net movement in funds		295	(17,163)	(16,868)	48,441
Total funds brought forward as at 6 April 2020		468	47,973	48,441	-
Total funds carried forward as at 5 April 2021		763	30,810	31,573	48,441

Knowsley Safari Foundation


Balance sheet
As at 5 April 2021

	Notes	Unrestricted Fund £	Restricted Reclaiming Red Fund £	Total 2021 £	Total 2020 £
Fixed Assets					
Intangible assets	6	-	3,120	3,120	-
Tangible assets	7	3,975	-	3,975	-
		<u>3,975</u>	<u>3,120</u>	<u>7,095</u>	<u>-</u>
Current assets					
Balance at bankers		30,843	-	30,843	50,418
Amount due from unrestricted fund		-	27,690	27,690	47,973
		<u>30,843</u>	<u>27,690</u>	<u>58,533</u>	<u>98,391</u>
Current liabilities					
Amount due to restricted fund		27,690	-	27,690	47,973
Creditors and accruals		3,939	-	3,939	1,500
Amounts owing to Stanley Enterprise		2,427	-	2,427	477
		<u>34,055</u>	<u>-</u>	<u>34,055</u>	<u>49,950</u>
Assets representing Unrestricted and Restricted Funds		<u>763</u>	<u>30,810</u>	<u>31,573</u>	<u>48,441</u>

The financial statements were approved by the Trustees on 5 JANUARY 2022


.....
The Rt Hon 19th Earl of Derby DL


.....
Andrew McKeown


.....
Edward Perry

1 Accounting policies

1.1 General

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with the accounting policies set out below, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Exemptions available for smaller charities have been taken where appropriate.

The Charity constitutes a public benefit entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

The Trustees have assessed whether there are any significant doubts about the Charity's ability to continue as a going concern and have not identified any material uncertainties. The accounts have therefore been prepared on a going concern basis.

1.3 Reporting Period

The Charity was registered on 19 March 2019 and therefore the comparative figures in these accounts represent the period from registration to 5 April 2020.

1.4 Income

Income is recognised in the period in which the Charity is entitled to receipt.

1.5 Expenditure

All expenditure is included on an accruals basis.

1.6 Taxation

The Charity is a registered Charity and accordingly is exempt from taxation on its income where it is applied for charitable purposes.

1.7 Debtors

Debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is recognised for donations relating to the year that are yet to be received.

1 Accounting policies (continued)

1.8 Creditors

Creditors are recognised when the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amounts.

1.9 Funds

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.

Restricted funds are funds that have been given for particular purposes and projects. The restricted fund must be used wholly for the "Reclaiming Reds" charitable purpose.

1.10 Intangible fixed assets

Intangible fixed assets are initially measured at cost and subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development	20% reducing balance
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1.11 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor Vehicles	20% reducing balance
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2 Comparative statement of financial activities

		Unrestricted 2021	Restricted 2021	Unrestricted 2020	Restricted 2020
	Notes	£	£	£	£
Incoming resources					
- Grants		-	10,000	-	49,950
- Donations		912	-	500	-
Total incoming resources	3	<u>912</u>	<u>10,000</u>	<u>500</u>	<u>49,950</u>
Resources expended					
- Charitable activities		175	22,650	-	477
- Governance costs		267	2,815	32	1,500
- Generating funds		175	1,698	-	-
Total resources expended	4	<u>617</u>	<u>27,163</u>	<u>32</u>	<u>1,977</u>
Net movement in funds		295	(17,163)	468	47,973
Total funds brought forward as at 6 April 2020		<u>468</u>	<u>47,973</u>	<u>-</u>	<u>-</u>
Total funds carried forward as at 5 April 2021		<u>763</u>	<u>30,810</u>	<u>468</u>	<u>47,973</u>

Notes to the accounts

For the year ended 5 April 2021

3 Incoming resources for charitable activities

	2021	2020
	£	£
Grants	10,000	49,950
Donations	912	500
	<u>10,912</u>	<u>50,450</u>

4 Resources expended on charitable activities and support costs

	2021	2020
	£	£
Independent Examination	2,815	1,500
Marketing	925	360
IT Support costs	317	17
Wages	17,418	-
Bank charges	92	32
Depreciation	525	-
Equipment Expenses	4,846	-
Sundry Expenses	842	100
	<u>27,780</u>	<u>2,009</u>

5 Trustees' expenses

No remuneration or expenses were paid to Trustees during the year.

6 Intangible fixed assets

	Website development	Total
	£	£
COST		
At 5 April 2020	-	-
Additions	3,120	3,120
Disposals	-	-
At 5 April 2021	<u>3,120</u>	<u>3,120</u>
AMORTISATION		
At 5 April 2020	-	-
Additions	-	-
Disposals	-	-
At 5 April 2021	<u>-</u>	<u>-</u>
NET BOOK VALUE		
At 5 April 2020	<u>-</u>	<u>-</u>
At 5 April 2021	<u>3,120</u>	<u>3,120</u>

7 Tangible fixed assets

	Motor Vehicles	Total
	£	£
COST		
At 5 April 2020	-	-
Additions	4,500	4,500
Disposals	-	-
At 5 April 2021	<u>4,500</u>	<u>4,500</u>
DEPRECIATION		
At 5 April 2020	-	-
Additions	525	525
Disposals	-	-
At 5 April 2021	<u>525</u>	<u>525</u>
NET BOOK VALUE		
At 5 April 2020	<u>-</u>	<u>-</u>
At 5 April 2021	<u>3,975</u>	<u>3,975</u>

8 Staff Costs

	2021	2020
	£	£
Wages and salaries	15,441	-
Social security costs	778	-
Pension costs	335	-
Other staff costs	864	-
Total staff costs	<u>17,418</u>	<u>-</u>
Of which relating to key management personnel:		
Wages and salaries	-	-
Social security costs	-	-
Pension costs	-	-
Other staff costs	-	-
Total	<u>-</u>	<u>-</u>
Average headcount	1	-

No employees received benefits of more than £60,000 (2020: nil).

9 Related party transactions

Costs totalling £1,950 (2020: £477) have been settled on the Charity's behalf by Stanley Enterprise, the sole trade of one of the Trustees. At 5 April 2021, £2,427 (£477) is owed to Stanley Enterprise. This balance is unsecured, interest free and repayable on demand.

