

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 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 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.

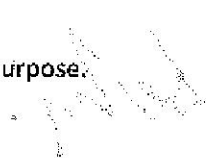
The Trustees have used the income to support their charitable activities during the year. The total expenditure exceeded income by £16,868 (2020: income exceeded expenditure by £48,441).

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

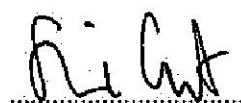
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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

**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
		<u>912</u>	<u>-</u>	<u>912</u>	<u>500</u>
Total incoming resources	3	<u>912</u>	<u>10,000</u>	<u>10,912</u>	<u>50,450</u>
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	-
		<u>617</u>	<u>27,163</u>	<u>27,780</u>	<u>2,009</u>
Total resources expended	4	<u>617</u>	<u>27,163</u>	<u>27,780</u>	<u>2,009</u>
Net movement in funds		295	(17,163)	(16,868)	48,441
Total funds brought forward as at 6 April 2020					
		<u>468</u>	<u>47,973</u>	<u>48,441</u>	<u>-</u>
Total funds carried forward as at 5 April 2021		<u>763</u>	<u>30,810</u>	<u>31,573</u>	<u>48,441</u>

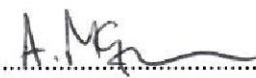
Knowsley Safari Foundation


**Balance sheet
As at 5 April 2021**

		Unrestricted Fund	Restricted Reclaiming Red Fund	Total 2021	Total 2020
	Notes	£	£	£	£
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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Notes to the accounts
For the year ended 5 April 2021

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	-
		<u>912</u>	<u>-</u>	<u>500</u>	<u>-</u>
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	-	-
		<u>617</u>	<u>27,163</u>	<u>32</u>	<u>1,977</u>
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>

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	-	-
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	-	-
At 5 April 2021	<u>3,975</u>	<u>3,975</u>

Notes to the accounts
For the year ended 5 April 2021

8 Staff Costs

	2021	2020
	£	£
Wages and salaries	15,441	-
Social security costs	778	-
Pension costs	335	-
Other staff costs	864	-
Total staff costs	17,418	-
Of which relating to key management personnel:		
Wages and salaries	-	-
Social security costs	-	-
Pension costs	-	-
Other staff costs	-	-
Total	-	-
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.

