

**Knowsley Safari Foundation**

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

**Registered Charity No: 1182542**

## **Knowsley Safari Foundation**

### **Business information**

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<b>Charity registration number</b>	1182542
<b>Trustees</b>	The Rt Hon 19 <sup>th</sup> Earl of Derby DL Andrew McKeown Edward Perry Kirsten Warren
<b>Business address</b>	Knowsley Safari Park Knowsley Park Prescot Merseyside L34 4AN
<b>Accountants</b>	Saffery Champness LLP Kintail House Beechwood Park Inverness IV2 3BW
<b>Solicitors</b>	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 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 19<sup>th</sup> 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

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The Rt Hon 19<sup>th</sup> 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**

		<b>Unrestricted Fund</b>	<b>Restricted Reclaiming Reds Fund</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming resources</b>					
- Grants		-	8,208	8,208	39,960
- Donations		10,279	100	10,379	12,727
		<u>10,279</u>	<u>100</u>	<u>10,379</u>	<u>12,727</u>
Total incoming resources	<b>3</b>	<u>10,279</u>	<u>8,308</u>	<u>18,587</u>	<u>52,687</u>
<b>Resources expended</b>					
- Charitable activities		6,739	31,276	38,015	70,323
- Governance costs		2,070	-	2,070	2,951
- Generating funds					185
		<u>8,809</u>	<u>31,276</u>	<u>40,085</u>	<u>73,459</u>
Total resources expended	<b>4</b>	<u>8,809</u>	<u>31,276</u>	<u>40,085</u>	<u>73,459</u>
<b>Net movement in funds</b>		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>
<b>Total funds carried forward as at 5 April 2023</b>		<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

		Unrestricted Fund	Restricted Reclaiming Red Fund	Total 2023	Total 2022
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Intangible assets	6		1,997	1,997	2,496
Tangible assets	7				3,180
			1,997	1,997	5,676
<b>Current assets</b>					
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
		13,778	123	13,901	55,709
<b>Current liabilities</b>					
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
		4,126	22,469	26,595	50,584
<b>Assets representing Unrestricted and Restricted Funds</b>		9,652	(20,349)	(10,697)	10,801

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

.....  
The Rt Hon 19<sup>th</sup> 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
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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 2023	Restricted 2023	Unrestricted 2022	Restricted 2022
	Notes	£	£	£	£
<b>Incoming resources</b>					
- Grants		-	8,208	8,208	29,960
- Donations		10,279	100	10,379	
Total incoming resources	<b>3</b>	10,279	8,308	22,727	29,960
<b>Resources expended</b>					
- Charitable activities		6,739	31,276	12,357	57,966
- Governance costs		2,070	-	2,951	2,951
- Generating funds			-		
Total resources expended	<b>4</b>	8,809	31,276	15,308	58,151
<b>Net movement in funds</b>					
		1,470	(22,968)	7,419	(28,191)
<b>Total funds brought forward as at 6 April 2022</b>					
		8,182	2,619	763	30,810
<b>Total funds carried forward as at 5 April 2023</b>					
		9,952	(20,349)	8,182	2,619

**3 Incoming resources for charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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.

Notes to the accounts  
For the year ended 5 April 2023

6 Intangible fixed assets

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

7 Tangible fixed assets

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

## 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
Total staff costs	26,005	59,446
Of which relating to key management personnel:		
Wages and salaries	-	-
Social security costs	-	-
Pension costs	-	-
Other staff costs	-	-
Total	-	-
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.