



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

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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 2024. 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

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.

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

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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 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

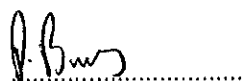
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

Date: 30 January 2025

Knowsley Park
Prescot
Merseyside
L34 4AG

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

		Unrestricted Fund	Restricted Reclaiming Red Fund	Total 2024	Total 2023
	Notes	£	£	£	£
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



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

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.

Notes to the accounts
For the year ended 5 April 2024

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>

Notes to the accounts
For the year ended 5 April 2024

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/>
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.