



NATURE'S SAFE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Company No. 12705779 (England and Wales)
Registered Charity No. 1192876

NATURE'S SAFE

COMPANY INFORMATION

Directors and Trustees	Mr T R V Matson (Chair) Mrs K A Ashmore Mrs V A Edwards Ms K E Haines Ms T E Hill Mr R J Humphreys Mr A Noble Mr M T Pettit Mr S J Sheppard Mrs J Y Windsor (Treasurer)
Company Number	12705779 (England and Wales)
Charity Number	1192876
Registered Office	c/o Stallion AI Services Limited Chapel Field Stud Ash Lane Whitchurch Shropshire SY13 4BP
Independent Examiner	Jonathan Rimmer FCA James, Holyoak & Parker Limited 1 Knight's Court Archers Way Battlefield Enterprise Park Shrewsbury Shropshire SY1 3GA
Solicitors	Hatchers Solicitors LLP 1 Welsh Bridge Frankwell Shrewsbury Shropshire SY3 8JY

NATURE'S SAFE

CONTENTS

	Page
Trustees' Report	4 - 11
Chairperson's Report	12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Accounts	16 - 21

NATURE'S SAFE

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Trustees, who are also directors of the charity, present their report with the financial statements of the charity for the year ended 30 June 2025. The Trustees have adopted the provisions of the Charities SORP 2015 (FRS102).

Charity information

Nature's SAFE is a registered charity and private company limited by guarantee with no issued share capital, incorporated in England and Wales. The registered office is Chapel Field Stud, Ash Lane, Whitchurch, Shropshire, United Kingdom, SY13 4BP. The registered company number is 12705779 (England & Wales), and the registered charity number is 1192876.

Incorporation and registration as a charity

Nature's SAFE was incorporated as a company limited by guarantee on 30 June 2020, and obtained charitable status on 18 December 2020. Charitable activities commenced in January 2021.

Trustees/Directors

The directors/trustees, who held office during the year and up to the date of signature of the financial statements was as follows:

Mr T R V Matson	(Chairman)
Mrs K A Ashmore	
Mr D J Beeston	(Resigned 27 November 2024)
Mrs V A Edwards	
Ms K E Haines	(Appointed 27 February 2025)
Ms T E Hill	(Appointed 7 August 2024)
Mr R J Humphreys	
Mr A Noble	
Mr M T Pettit	
Mr S J Sheppard	(Appointed 7 August 2024)
Mrs J Y Windsor	(Treasurer) (Appointed 18 September 2024)

Objects of the Charity, Principal Activities and Organisation of Charity's work

Species worldwide are on the brink of extinction, and each passing day sees the loss of millions of years of evolution. The restoration of ecosystems can only thrive if we establish genetically diverse networks of fauna to support them. The alarming decline in biodiversity poses a significant threat to the air we breathe, our climate, and ultimately, our own survival. Nature's SAFE plays a pivotal role in addressing this crisis by aligning with the United Nations' Sustainable Development Goal 15. The charity not only aims to halt but also reverse biodiversity loss. It achieves this by perpetually storing and regenerating reproductive cells and cell lines from endangered animal species using cryopreservation – a technique that stores cells in a living state at -196°C. These cells can then be thawed and used in breeding programmes, making a meaningful impact on the preservation of our planet's rich and diverse biodiversity.

To achieve its aims, Nature's SAFE is the European Association of Zoos and Aquaria (EAZA) Biobank's UK cryonetwork partner – providing a free cryopreservation service for UK zoos, aquariums and wildlife centres. Our scientific processes involve the collection, freezing, long-term cold storage, and regeneration of reproductive cells and cell lines from multiple species including mammals, birds, amphibians, reptiles and fish. Cells are collected once the animal has died, so their genetics are saved and can be re-injected into breeding programmes to maintain genetic diversity, which is vital for species survival.

Ensuring our services are free means we can be inclusive to small and large zoos alike. Working with the EAZA Biobank allows us to deliver our cutting-edge scientific technology to conservation breeding programmes; allowing us to use our cells today, for example in artificial inseminations, in addition to being a genetic insurance policy for the future.

NATURE'S SAFE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Nature's SAFE has forged an international network of expertise of more than 40 people comprising leading reproductive biologists, cryobiologists, and conservation scientists. This collaborative effort has yielded innovative scientific protocols designed to ensure the regeneration of live cells and the preservation of reproductive material across all taxa. We are working towards facilitating multiple satellite living biobanks around the world to further reinforce our commitment to the protection and restoration of biodiversity on a global scale.

Charity objectives as per governing documents

To promote for the benefit of the public the conservation protection and improvement of the physical and natural environment by promoting biological diversity through the following means:

1. To further the progress of conserving biodiversity for the benefit of the public, in particular by:
 - 1.1 effectively cryopreserving and facilitating the long-term storage of tissues containing immature gametes, gametes (reproductive cells), embryos and cell lines from animals that are threatened with extinction that are housed in zoos, wildlife parks and aquaria in a manner to enable live cell regeneration for future use in assisted reproductive technology;
 - 1.2 working collaboratively with organisations, which have similar missions, and providing a viable source of cryopreserved material to contribute to population sustainability;
 - 1.3 researching gamete development of endangered species to support future assisted reproductive technologies and disseminating the useful results;
 - 1.4 researching and developing cryo-preservation, vitrification, thawing and regeneration techniques for gametes and cell lines from multiple endangered taxa and disseminating the useful results;
 - 1.5 developing effective cell culture techniques for a range of endangered taxa; and
 - 1.6 developing capacity and competence to continue to advance scientific knowledge of wildlife cryo-preservation and regeneration.

Nature's Safe Mission Statement

Nature's SAFE is on a mission to Save Animals From Extinction by collecting, indefinitely storing and regenerating reproductive cells and cell lines from endangered animal species.

Public benefit

The charity has complied with their duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

Achievements and performance

Key achievements in the year of activity include:

- Signed Memoranda of Understanding with an additional 50 conservation partners:
 - All things Wild
 - Ashlyns Wildlife Park
 - Askham Bryan Wildlife
 - Battersea Park Childrens Zoo
 - Beale Wildlife Park
 - Berkshire College of Agriculture
 - Big Cat Sanctuary
 - Bishop Burton College
 - Chessington World of Adventure
 - Colchester Zoological Park
 - Coleg Cambria
 - Cotsworld Wildlife Park and Garden
 - The Deep
 - Drusillas Zoo
 - Fen Bell Conservation Project
 - Fife Zoo
 - Flamingo Land and Resort
 - Greenacres Animal Park
 - Halesowen College
 - Hawk Conservancy
 - Heathrow Animal Reception Centre
 - Hill Livery
 - Hobbledown Farm and Zoo
 - Howletts Wild Animal Park
 - IZVG
 - Knowsley Safari Park
 - Lakeland Wildlife Oasis
 - Merrist Wood College
 - New Forest Wildlife Park
 - Newquay Zoo
 - Noahs Ark Zoo Farm
 - Northumberland College Zoo
 - Northumberland Zoo
 - Port Lympne Safari Park
 - SEALIFE centres x 6
 - Seahorse Trust
 - Shark and Skate Trust, Scotland
 - Skegness Aquarium
 - Tilgate Nature Centre
 - Tropical World Leeds

NATURE'S SAFE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

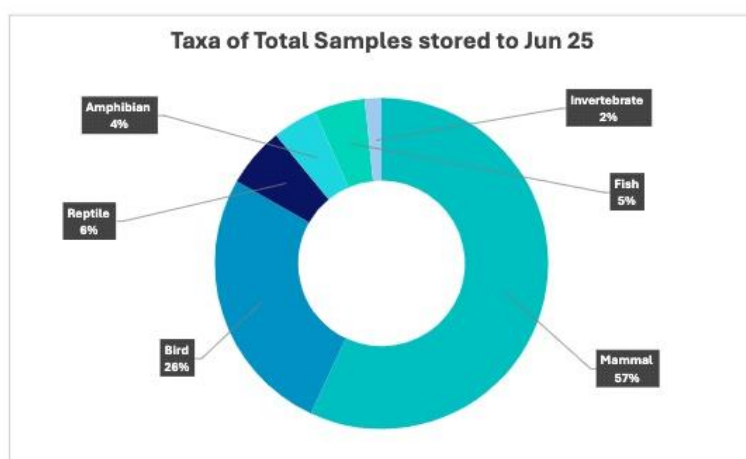
Achievements and performance (continued)

- UKACT
- Valley Wildlife
- Ventura Wildlife Foundation
- West Midlands Safari Park
- White Post Farm
- Wild Ireland
- Wildwood Trust x 2
- WWT Slimbridge
- ZSEA Africa Alive
- ZSEA Banham Zoological Gardens

Nature's SAFE in numbers to June 30th 2025:

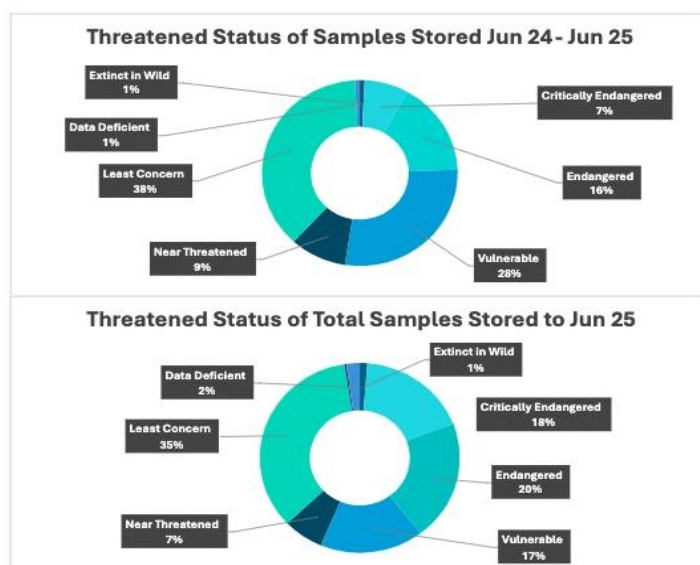
- 730 samples from 253 Species have been cryopreserved by Nature's SAFE
- Total Number of Conservation Partners: 84
- Total Number of Samples: 1032
- Number of Vials: 5592
- Number of Straws: 1195
- Species preserved: 318

Taxa of Stored Samples



	Total year 24 - 25	Total to Jun 25
Samples	246	981
Individuals	192	740
Mammal	179	559
Bird	46	258
Reptile	13	57
Amphibian	2	42
Fish	0	48
Invertebrate	4	16

Threatened Status of Samples

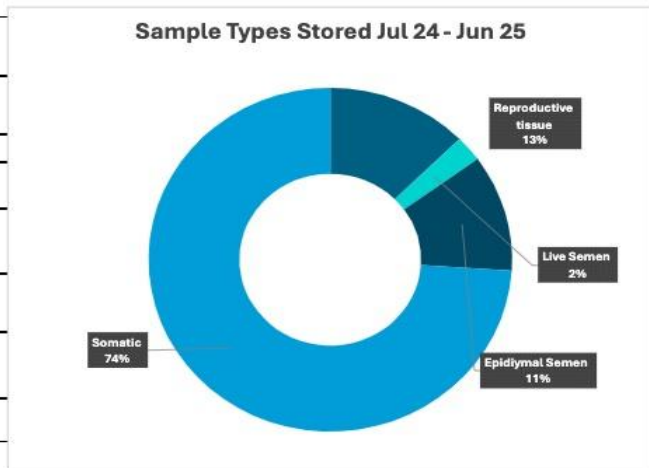


IUCN Category	Total Year 24-25	Total to Jun 25
Extinct in Wild	2	12
Critically Endangered	18	176
Endangered	40	201
Vulnerable	69	164
Near Threatened	23	64
Least Concern	92	340
Not Evaluated	0	3
Data Deficient	2	21

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Sample Type of Stored Samples

	Year 23-24	Year 24-25	Total- jun25
Samples submitted	195	246	981
Straws	58.5	641	1333
Vials	1436	1956	5839
Reproductive tissue	45	31	224
Live Semen	4	6	14
Epididymal Semen	2	27	63
Somatic	148	182	680



Conservation Projects and Research Collaborations for year to end June 2025

Coral Cryopreservation

In November 2024, the teams at Nature's SAFE and The Horniman Museum, London successfully cryopreserved coral sperm for the first time in Europe and achieved egg fertilisation from the cryopreserved sperm. This was an incredible moment for coral preservation and regeneration, and we give thanks to our partners at the Smithsonian, USA for their support with protocols and guidance to make this possible.

Nature's SAFE are proud partners in the Cryo-Corals network, which brings together experts from around the globe to develop capability for coral cryopreservation.

Hedgehog Preservation

The charity has been supported through a successful crowdfunder to preserve samples from our hedgehog population. We are working with wildlife rehabilitation centres, wildlife veterinary groups and conservation partners around the country to preserve samples from genetically distinct individuals, with the aim of supporting population viability in the future.

White-claw Crayfish Cryopreservation Research

We are a key partner in developing cryopreservation protocols to preserve reproductive material from our UK Native White-claw crayfish. We are partnered with experts from Bristol Zoological Project and Professors from UCL. Second round of trials will take place in October 2025. This is imperative research, that, if successful will change the game for breeding sites around the UK who are working tirelessly to preserve this endangered species.

Harvest Mouse Cryopreservation

We are a key partner to support cell preservation from the Harvest Mouse, alongside University of Birmingham and BIAZA, who are launching a genetic and health analysis project for the Harvest Mouse.

Seahorse Preservation

We have successfully cryopreserved skin samples from seahorses, which has never been done before. We are now working to develop protocols for cell line regeneration.

Aquatic Life

The year to June 30th has seen the charity broaden its reach through marine and freshwater species preservation. We are delighted to have all SeaLIFE centres signed on as conservation partners, and are embarking on exciting collaborations to advance cryopreservation for our life below water.

NATURE'S SAFE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Sample types

With the advice of our Scientific Committee, we have broadened the sample types we are able to accept and preserve. This is important to future-proof the viability and effectiveness of the biobank. We extend our thanks to our esteemed advisors.

Fertility Testing

The charity has teamed up with Tyndale Vets to support conservation partners gather more information regarding fertility for individual animals identified within breeding programmes. This is an essential part of how the charity supports conservation partners across all aspects of reproductive health.

Cell line growth

The amazing team at Gemini Genetics have successfully grown cell lines on behalf of Nature's SAFE from the following species throughout the 2024-2025 period:

1. Southern White Rhino
2. Giraffe

Nature's SAFE has welcomed two new Ambassadors:

1. **Cam Withnall**
Cam is Director of the Big Cat Sanctuary, wildlife presenter and photographer. He has been a passionate supporter of Nature's SAFE and we are delighted to welcome him to the role of charity Ambassador.
2. **Tristan Phipps**
Tristan is a conservationist and TV personality, who is using his profile to drive conservation causes close to his heart. We are delighted to welcome Tristan into the role of Charity Ambassador for Nature's SAFE and look forward to working with him.

Staff Updates

- Debbie Rolmanis moved into FT COO role in August 2024.
- Grainne Hartigan was employed as PT Zoo Liaison in August 2024.

We have 19 corporate sponsors:

- | | |
|----------------------|------------------------------|
| • i7technologies | • ACJackson |
| • Lymm Truck Wash | • Alderford Lake |
| • Noble Futures | • Duggan Veterinary Supplies |
| • Corroconsult | • VetPartners |
| • Astec Ltd | • Waterhouse Feeds |
| • Planar | • Raven Café |
| • Dengie | • Tilstock Skydiving |
| • Bova | • Bolesworth |
| • Quigley Horseboxes | • TestHim |
| • Care Fertility | |

Notable grants, donations and money raised:

- £5,000 from Millichope Foundation
- £5,000 from Marjorie Coote Animal Charity Trust
- £8,500 Stallion AI Open Day
- £23,000 Bolesworth Auction

Patron Donor Initiative Launched

In early 2025, Nature's SAFE launched the Patron Donor initiative, which invites individuals to commit a minimum of £10,000 per year for 3 years to the charity. We give particular thanks to our Founding member, Mr Adam Deering who helped steer the creation of this group.

We warmly welcome Helen and Tom Hacking as Patron Donors, who have pledged their generous support for the charity.

NATURE'S SAFE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Trustees Report – summary of the key activities in the year

We are excited to welcome Terri Hill, Stevie Sheppard and Jane Windsor and Katharine Haines to the Board of Trustees. Their combined expertise and commitment to our mission bring fresh energy and leadership to the team. We are confident that their contributions will greatly enhance our strategic direction and reinforce our efforts in biodiversity conservation. Terri has been appointed as Vice Chair, and Jane as Treasurer.

Reserves Policy

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

As of 30 June 2025, the charity is looking forward to increasing activity and growth, following a year of transition and consolidation. Designated funds have been set aside for a business continuity reserve should the charity ever need to be wound up, in line with best practice. All restricted income in the year has been spent on qualifying activities. The general unrestricted reserve reports a surplus of £32,304.

Investment policy and objectives

Under the Memorandum and Articles of Association the charity has the power to invest any money that is not immediately required for the furtherance of its objects after obtaining advice from a financial expert.

The Trustees have agreed, have regard to liquidity requirements, to operate a working balance in a bank current account along with interest bearing deposit accounts if appropriate.

Principle funding sources and expenditure

The results for the year show expenditure on charitable activities of £95,058, raising funds of £21,035 and other expenditure of £11,399.

The total income for the year to 30 June 2025 was £181,270, of which £169,770 relates to unrestricted (mainly grant and donation) income, £11,500 relates to restricted grant income that was wholly spent on preservation activities. Going forwards, the charity is and will be applying for grant income and corporate sponsorship and hopes to see the income streams grow significantly to achieve the charity's objectives.

The 2025/2026 financial year has started very positively, with significant support from our Patron Donors and project-specific funding from charitable Foundations. This investment will enable the expansion of our research capabilities and the establishment of a dedicated laboratory space for Nature's SAFE. It marks an exciting milestone in our development, positioning the charity for its next phase of strategic growth and impact.

Governing document

The Charity is controlled by its governing document and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The governing documents are memorandum and articles of association dated 30 June 2020 as modified by special written resolution dated 9 December 2020.

Recruitment and appointment of new trustees

The Officers are appointed by the Annual General Meeting, and the appointment of new trustees is considered by the board for approval.

NATURE'S SAFE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Governance

Members of the Executive Committee are the Trustees of the Charity. Trustees are selected for their relevant scientific, fundraising, organisational, financial and other relevant experience.

The minimum number of directors shall be three but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. Subject to the provisions of the Act, the Articles and any Special Resolution, the Directors shall be responsible for the management of the Charity's business and may exercise all the powers of the Charity for that purpose. Any person who is willing to act as a Director, and who is permitted by law to do so, may be appointed to be a Director by an ordinary resolution of the Directors. Where a maximum number of Directors has been fixed, the appointment of a Director must not cause that number to be exceeded. Any other Director shall be appointed by the Directors by way of an ordinary resolution for a term of three years, at the end of which they shall retire. Subject to article 15.9, a Director shall be eligible for reappointment by the Directors by way of an ordinary resolution for up to a further two terms, each of three years. A Director who has served for three consecutive terms may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least three years. Notwithstanding Article 15.4 a Director who has reached his maximum term of office may, if the Directors deem it in the best interests of the Charity to do so, be re-appointed at the end of their term of office by a resolution of the Directors, provided such re-appointment is confirmed on an annual basis thereafter.

On appointment each Trustee signs a code of conduct and completes a register of interests. They are given an Induction Pack which includes the Memorandum and Articles of Association, Mission Statement, the most recent Trustees Report and Accounts, the Annual Review and minutes.

Management and Staffing

The everyday running of Nature's SAFE is undertaken by the Chairperson and the COO, with support from PT Zoo Liaison and contracted staff at Gemini Genetics for sample processing. As at end of June 2025, the charity contracted a PT science communications manager for website and social media management. Informal monthly Trustee meetings occur on the first Wednesday of each month in addition to quarterly minuted Trustee meetings. Trustees and Committee Members are split into three Subcommittees: Scientific and Zoo Stakeholder Committee, Marketing and Fundraising Committee and Finance and Governance Committee. Committee meetings occur at least quarterly and are chaired by their own Chairperson. Regular phone and email communications occur as required.

Trustees' liability

As a company limited by guarantee, Nature's SAFE Trustees will exercise reasonable skill and care in the governance of the charity, taking responsibility for any liabilities incurred. Their personal liability is limited to £1 under the conditions of Companies House requirements providing they govern prudently and lawfully within the company's governing document. Any breach of trust will render the Trustees jointly liable for that breach.

Associated organisations and partners supporting the work of Nature's SAFE

Nature's Safe are proud to be associated with an ever growing list of partners and supporters, including aforementioned conservation partners and :

- BIAZA
- EAZA
- Stallion AI Services
- Gemini Genetics
- University of Chester
- UKACT
- IZVG (International Zoo Vet Group)
- CAZA (Canadian Association of Zoos and Aquaria)
- UCL
- ARU Writtle

The above list is far from exhaustive, and we apologise for any omissions thereon.

NATURE'S SAFE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Statement of Trustees' responsibilities

The Trustees (who are also directors of Nature's SAFE for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant accounting information of which the charitable company's independent examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the independent examiner is aware of that information.

Approved by order of the board of Trustees on 26 September 2025, and signed on its behalf by:



Ms T E Hill (Vice Chair)
Trustee and Director

NATURE'S SAFE

CHAIRMAN'S REPORT FOR THE YEAR ENDED 30 JUNE 2025

Dear Stakeholders and Supporters,

This past year has been a period of significant growth for Nature's SAFE, with the addition of Trustees to our Board, staffing growth and the welcoming of additional advisors to our committees.

We have tripled our conservation partner network and formed research collaborations that have the potential to make global impact in species preservation.

Our continuing development has been enabled by loyal supporters who recognise the urgency of this work and have pledged generously to allow the team to continue developing protocols and understanding the complexities of cryopreservation across all species.

As the charity embeds itself further into the conservation sector, it becomes increasingly clear that Nature's SAFE plays a critical role for conservation, and is recognised as an essential service by our partners.

Our model means that we provide this service free of charge – we have always felt that financial constraints should not be a barrier to this work. We are only able to offer this because of our incredible donors. Your passion, generosity and commitment to saving species from extinction is extraordinary, and on behalf of everyone within our community, we extend our wholehearted gratitude.

We continue to spread the word about the value of cryopreservation and I am proud that Nature's SAFE has been represented at national and international conferences, university and college lectures, community groups and Parliamentary awards. Our commitment to this cause is unwavering and I look forward to seeing where the next 12 months takes us.

To our donors, conservation partners, stakeholders, and the incredible team at Nature's SAFE—your contributions have been invaluable. Whether through financial support, expertise, or simply sharing our vision for a world where endangered species are protected for future generations, your efforts have played a vital role in the progress we've made.



Tullis Matson
Chairman

NATURE'S SAFE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS/TRUSTEES OF NATURE'S SAFE

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2025 which are set out on pages 14 to 21.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Jonathan Rimmer FCA

James, Holyoak and Parker Limited
1 Knights Court
Archers Way
Battlefield Enterprise Park
Shrewsbury
Shropshire
SY1 3GA

Dated: 26 November 2025

NATURE'S SAFE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

Summary Income and Expenditure Account

	Notes	Restricted £	Unrestricted £	Total 2025 £	Total 2024 £
Income from:					
Donations & legacies	2	11,500	169,049	180,549	57,390
Other trading activities	3	-	340	340	14,940
Investment income	4	-	381	381	583
Total incoming resources		11,500	169,770	181,270	72,913
Expenditure on:					
Raising funds	5	-	21,035	21,035	6,183
Charitable activities	6	11,500	83,598	95,098	64,187
Other expenditure	7	-	11,399	11,399	9,833
Net income/(expenditure) and net movement in funds		-	53,738	53,738	(7,290)
Reconciliation of funds:					
Total funds brought forward	16	-	28,566	28,566	35,856
Total funds carried forward	16	-	82,304	82,304	28,566

The Statement of Financial Activities includes details of all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

NATURE'S SAFE
BALANCE SHEET
AS AT 30 JUNE 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	8,952	12,716
Current assets			
Debtors	12	2,225	3,328
Cash at bank and in hand		<u>112,161</u>	<u>57,076</u>
		114,386	60,404
Creditors: amounts falling due within one year	13	<u>(41,034)</u>	<u>(27,983)</u>
Net current assets		<u>73,352</u>	<u>32,421</u>
Total assets less current liabilities		82,304	45,137
Creditors: amounts falling due after more than one year	14	-	(16,571)
Net assets/(liabilities)		<u>82,304</u>	<u>28,566</u>
Charity funds			
Unrestricted funds	16	82,304	28,566
Restricted funds	16	<u>-</u>	<u>-</u>
Total charity funds/(deficit)		<u>82,304</u>	<u>28,566</u>

For the year ending 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

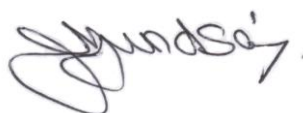
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board of Trustees on 26 September 2025 and signed on its behalf by:



.....
Mr T R V Matson
Chair and Trustee



.....
Mrs J Y Windsor
Treasurer and Trustee

The notes on pages 13 to 18 form part of these financial statements.

Company Registration Number: 12705779 (England & Wales)

NATURE'S SAFE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. Summary of significant accounting policies

1.1 General information and basis of preparation

Nature's SAFE is a private company limited by guarantee, and a registered charity in England / Wales . The company number is 12705779 (England & Wales), and the registered charity number is 1192876. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is Chapel Field Stud, Ash Lane, Whitchurch, Shropshire, United Kingdom, SY13 4BP. The nature of the charity's operations and principal activities is to preserve the genetic line of endangered species through scientific methods and associated charitable activities.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletins 1 and 2) , the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income is received by way of grants, donations and gifts, and is included in full in the Statement of Financial Affairs when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included as it becomes receivable.

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

NATURE'S SAFE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1.5 Allocation and apportionment of costs

Allocation of wages and salaries is based on the cost for each staff member and the fund for which they work.

Allocation of support costs is based on the share of the income for each fund as the trustees believe this best represents the consumption of resources.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	25% on reducing balance
Plant and equipment	25% on reducing balance
Computer equipment	25% on reducing balance
Website development	33% on reducing balance

1.7 Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

1.8 Pensions

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.7 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.8 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.9 Significant judgements and estimates

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the actual results. In the opinion of the trustees there are no estimates nor assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

NATURE'S SAFE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

2. Donations and legacies

	Restricted	Unrestricted	Total	Total
	£	£	2025	2024
			£	£
Gifts and donations	-	167,249	167,249	40,890
Grant income	11,500	-	11,500	15,000
Donated services	-	1,800	1,800	1,500
	<u>11,500</u>	<u>169,049</u>	<u>180,549</u>	<u>57,390</u>

3. Income from other trading activities

	Restricted	Unrestricted	Total	Total
	£	£	2025	2024
			£	£
Fundraising events	-	340	340	14,360
Shop income	-	-	-	580
Provision of services	-	-	-	-
	<u>-</u>	<u>340</u>	<u>340</u>	<u>14,940</u>

4. Investment income

	Restricted	Unrestricted	Total	Total
	£	£	2025	2024
			£	£
Bank interest received	-	381	381	583

5. Analysis of expenditure on raising funds

	Restricted	Unrestricted	Total	Total
	£	£	2025	2024
			£	£
Merchandise for sale	-	1,320	1,320	-
Social media advertising	-	16,794	16,794	5,568
Other fund raising activities	-	2,921	2,921	615
	<u>-</u>	<u>21,035</u>	<u>21,035</u>	<u>6,183</u>

6. Analysis of expenditure on charitable activities

	Restricted	Unrestricted	Total	Total
	£	£	2025	2024
			£	£
Costs directly allocated to activities				
Cryopreservation costs	11,500	22,416	33,916	20,924
Wages and salaries	-	47,819	47,819	31,833
Pensions	-	771	771	590
Telephone, broadband and website costs	-	1,026	1,026	760
Printing, postage stationery and advertising	-	2,200	2,200	1,397
Repairs, renewals and minor equipment	-	834	834	-
Insurances	-	1,824	1,824	1,781
Training costs	-	-	-	-
Depreciation of tangible fixed assets	-	3,762	3,762	5,217
Subscriptions and sundry expenses	-	2,946	2,946	1,685
	<u>11,500</u>	<u>83,598</u>	<u>95,098</u>	<u>64,187</u>

NATURE'S SAFE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

7. Analysis of other expenditure

	Restricted £	Unrestricted £	Total 2025 £	Total 2024 £
Support costs				
Bank charges and similar fees	-	2,402	2,402	1,215
Legal and professional fees	-	5,674	5,674	6,018
Bookkeeping fees	-	1,523	1,523	1,100
Independent examination fee	-	1,800	1,800	1,500
	-	11,399	11,399	9,833

8. Net income/(deficit) for the year

	2025 £	2024 £
Net income/(deficit) is stated after charging:		
Independent examination fee	1,800	1,500

9. Trustees' and key management personnel remuneration and expenses

No remuneration was paid to trustees during the year.

Remuneration paid to key management personnel was as follows:

2025 Number	2025 £	2024 Number	2024 £
1	26,726	1	16,944

There were no trustees' expenses paid for the year ended 30 June 2025 or for the year ended 30 June 2024.

10. Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2025 Number	2025 FTE	2024 Number	2024 FTE
Direct charitable work	2	2	2	1
Administration and support	-	-	-	-
	2	2	2	1

The total staff costs and employees benefits was as follows:

	2025 £	2024 £
Wages and salaries	47,819	31,833
Social security costs	-	-
Private pension contributions	771	590
	48,590	32,423

No employee received total remuneration and employee benefits of more than £60,000.

NATURE'S SAFE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

11. Tangible fixed assets

	Website development £	Fixtures and fittings £	Plant and equipment £	Computer equipment £	Total £
Cost or valuation:					
At 30 June 2024	7,800	525	12,082	2,723	23,130
Additions	-	-	-	-	-
At 30 June 2025	7,800	525	12,082	2,723	23,130
Depreciation:					
At 30 June 2024	2,574	303	5,710	1,827	10,414
Charge for year	1,725	56	1,593	390	3,764
At 30 June 2025	4,299	359	7,303	2,217	14,178
Net book value:					
At 30 June 2024	5,226	222	6,372	896	12,716
At 30 June 2025	3,501	166	4,779	506	8,952

All fixed assets disclosed are used for charitable purposes.

12. Debtors

	2025 £	2024 £
Gift Aid recoverable	442	442
Accrued income	-	-
Social security and other taxes	-	-
Other debtors	1,783	2,886
	2,225	3,328

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	5,708	8,965
Accrued expenses	-	-
Social security and other taxes	1,880	628
Loan from trustee	33,142	16,571
Other creditors	304	1,819
	41,034	27,983

14. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Loan from trustee	-	16,571
	-	16,571

NATURE'S SAFE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

15. Analysis of net assets between the funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	8,952	-	8,952
Net current assets	32,304	41,048	-	73,352
	32,304	50,000	-	82,304

16. Fund reconciliation

	As at 30 June 2024 £	Income £	Expenditure & gains/(losses) £	Transfers £	As at 30 June 2025 £
Unrestricted:					
General reserve	13,566	169,770	(116,032)	(35,000)	32,304
Designated funds:					
Business continuity reserve	15,000	-	-	35,000	50,000
Total unrestricted funds	28,566	169,770	(116,032)	-	82,304
Restricted funds:	-	-	-	-	-
Cryopreservation activities	-	11,500	(11,500)	-	-
Total restricted funds	-	11,500	(11,500)	-	-
Total funds	28,566	181,270	(127,532)	-	82,304

17. Related party transactions

During the year, the following transactions occurred with related parties:

Gemini Genetics Limited (Reg'd No. 11219653 in England & Wales) is a company ultimately controlled by Mr T R V Matson, the Chair of Nature's SAFE. During the year, Nature's SAFE was charged a total of £32,868 (2024: £17,141) by Gemini Genetics Limited for cryopreservation and associated costs.

Stallion A.I. Services Limited (Reg'd No. 03945905 in England & Wales) is a company ultimately controlled by Mr T R V Matson, the Chair of Nature's SAFE. During the year, Nature's SAFE was recharged a total of £4,741 (2024: £2,949) by Stallion A.I. Services Limited for costs relating to the charity.

James, Holyoak & Parker Limited (Reg'd No. 05374878 in England & Wales) is a company in which Mr R J Humphreys, the Treasurer of Nature's SAFE is a shareholder and director. The independent examination of Nature's SAFE was conducted by Mr J Rimmer who is also a shareholder and director of James, Holyoak and Parker Limited. There was no charge made for the independent examination, (or payroll services also provided by JHP). Instead, these services have been treated as a donation of services to the value of £1,800 (2024: £1,500), and have been included as such in the financial statements.

Mr T R V Matson has provided financial support to Nature's SAFE during its start-up phase to get the charity up and running. This has been provided in the form of a loan to the charity free of interest. The amount loaned in total and remaining due to Mr Matson as at 30 June 2025 is £33,142 (2023: £33,142). £15,571 has been repaid to Mr Matson since the balance sheet date, and the remainder falls due in February 2026. The trustees have the option to accelerate these refunds at their discretion.