

**Dartmoor Zoological Society**  
**Consolidated Annual Report**  
**For the period 2 September 2014 to 31 December 2015**

**Registered charity number: 1158422**

# Dartmoor Zoological Society

Period 2 September 2014 to 31 December 2015

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Contents	Page
Trustees and Advisors	1
Trustees' Report	2
Trustees' Responsibilities	6
Independent Auditor's Report to the Trustees	7-8
Consolidated Statement of Financial Activities	9
Balance Sheet	10
Consolidated Statement of Cashflows	11
Accounting Policies	12
Notes to the Accounts	14-22

# Dartmoor Zoological Society

## Trustees and Advisors of the charity

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### Trustees

Mr Simon Almond (Chair)  
Mr Benjamin Mee  
Mrs Shelly Monk

### Principal address

Dartmoor Zoological Park  
Sparkwell  
Plymouth  
PL7 5DG

### Registered Charity Number

1158422

### Auditors

PKF Francis Clark  
North Quay House  
Sutton Harbour  
PLYMOUTH  
PL4 0RA

### Bankers

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

### Solicitors

Parnells  
15-19 Westgate Street  
Launceston  
Cornwall  
PL15 7AB

# Dartmoor Zoological Society

## Trustees' Report

### Period 2 September 2014 to 31 December 2015

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The trustees present their annual report and consolidated financial statements for the period 2 September 2014 to 31 December 2015. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, 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 published on 16 July 2014.

#### **Objectives and activities for the public benefit**

The objects of the charity are to benefit the public by operating a zoo and providing education for students to learn about animals.

The objects include:

- conservation of the earth's natural resources through projects and initiatives dealing with the conservation and protection of living animals and their habitats;
- educating the public in a formal and informal manner through educational programs raising awareness and respect for nature; and
- carrying out scientific and quantitative research from which conservation and animal welfare benefits can accrue and to provide for the publication of the results of such research.

While planning the future direction of Dartmoor Zoological Society, the trustees have had regard to the Charity Commission's guidance on public benefit.

The three primary aims of the Dartmoor Zoological Society are to actively engage in breeding endangered species, to promote animal welfare through research into their behaviour, and to educate the public about conservation.

We currently hold four species from the EEP (European Endangered Species Program); Amur tiger, White-naped crane, Iberian wolf, South American tapir), and another five from the ESB (European Studbook); European brown bear, Jaguar, Azara's agouti, lechwe antelope and a yellow headed day gecko.

As non-EAZA members we are able to actively participate in five EEP breeding programs and we will be prioritising the Amur tigers. We have also been selected to participate in an Amur Leopard breeding program within the next two years, which will ultimately result in animals being reintroduced into the wild.

Before transition to charitable status one of the main costs was building a creditable education department. In most zoos, this is a loss-making exercise which fulfils a licence requirement to educate. At Dartmoor Zoo, we have always believed that it is a fundamental part of the justification for keeping animals in captivity and it can also provide a viable income, outside the main seasonal income from visitors. At present, 36 level two and level three Diploma students are taught on site in conjunction with Duchy College, giving the students practical as well as hands on educational experience.

In the last four years, 160 Masters and Undergraduate studies were conducted at Dartmoor Zoo. This year we are hosting 27 university placement students, all in their third years of their degrees, who conduct research into enclosure use, diet, enrichment, behaviour, public engagement, and the benefits of volunteering at the zoo. There is also a group concentrating on cognitive research with a view to trying to establish whether animals can be shown to demonstrate a Theory of Mind through comprehension of humour.

Around sixty of the 140 volunteers at the zoo are primarily involved in public engagement, assigned to approach members of the public to engage and educate them about the animals on display. Signage is regularly updated to include details of research and the new classroom is itself an educational exhibit,

# **Dartmoor Zoological Society**

## **Trustees' Report**

### **Period 2 September 2014 to 31 December 2015**

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showing young scientists at work and advertising pathways towards engaging in conservation study and work.

These three primary aims can often operate together, such as the study on the Iberian wolves (part of an endangered breeding program) carried out by students investigating the efficacy of a Bio-fence technique, using large carnivore faeces to discourage wolves from certain areas. These results will be submitted for publication, passed to an active conservation program in Portugal, and explained in signage and public talks to visitors.

#### **Achievements and performance**

##### **Financial review**

The surplus for the period was £10,824.

Our first year of trading had its challenges, including greater control systems in order to properly manage cash-flow, profitability and forecasting. We employed the services of a full time financial controller at the outset of the charity. Our current controller has demonstrated a clear understanding of the commission requirements and how to develop a firm financial basis. Certainly we are pleased with the progress achieved in our first year and the financial systems introduced have enabled clear targets to achieve in the current financial year which is already proving successful.

Our main source of funds this year has been from admission charges for entry to the zoo which has funded the key objectives of the charity. We have also received a number of donations over the year mainly focused on infrastructure improvements and the provision of a new education centre from Plymouth University.

##### **Post year end events**

In the period following these accounts, the charity suffered a major incident which was reported to the Charity Commission. On 6<sup>th</sup> July 2016, a new lynx that had been delivered to the zoo the day before was found to have escaped during the night. All appropriate authorities and agencies were informed and a thorough search plan was implemented. The public were also informed. Over a period of approximately 3 weeks a regular system of patrols and searches took place which resulted in the safe recapture of the lynx on 30<sup>th</sup> July 2016. The escape received a great deal of news coverage and comments on social media. The media spent time at the DZS and there was little, if any, negative reporting with the zoo having been seen to have acted appropriately at all stages of the process. The charity has since had an exceptional inspection from the local authority with no further conditions being placed on DZS as a consequence of the escape.

#### **Structure, Governance and Management**

The society is a registered charity - number 1158422 and is a charitable incorporated organisation constituted under trust deed dated 2 September 2014 in England and Wales. The society commenced trading on 19 December 2014.

If the charity is wound up, the members of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

The constitution provides for a minimum of 3 and a maximum of 9 trustees.

Overall responsibility for the management of the charity is vested in the trustees. The names of the trustees are set out on page 1.

# **Dartmoor Zoological Society**

## **Trustees' Report**

**Period 2 September 2014 to 31 December 2015**

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At present, any trustee vacancies would be recruited on an invite basis after considering the skills or experience required.

### **Risk management**

The principal risk and uncertainty facing the charity is an over-reliance on visitor numbers for funding. A fall in visitors could significantly impact the available resources of the charity.

One factor that can affect visitor numbers is poor weather. To mitigate against this putting off potential visitors we are seeking to increase our indoor facilities such as installing a soft play area next to the restaurant. We are also considering semi-permanent shelters around the site.

Another factor that can cause a fall in visitor numbers is not updating our attraction and our animals. Since Dec 2015 we have introduced 3 new exhibits: zebra, tigers and lynx. We have also commissioned the services of a professional marketing company to help us deliver a better and more responsive marketing strategy.

### **Reserves policy**

Whilst the organisation is still in its infancy, the short term aim is to break even however within the next 2-3 years the trustees aim to build up free reserves in unrestricted funds at a level which equates to approximately 6 months of unrestricted expenditure. The trustees consider the charity's exposure to major risks in terms of their likely impact on income sources and planned expenditure in the short to medium term, as well as assessing the best way to manage such risks.

There was a deficit balance on unrestricted funds at 31 December 2015 of £75,414.

### **Plans for future periods**

Our focus for 2016 is to enhance our collection and the visitor experience with considered investments to enhance the facilities including animal enclosures and visitor activities to increase numbers over our quiet months. As part of this focus for growth we are working to improve revenue in our education department by marketing school visits in a wider area of Devon & Cornwall.

In order to increase income during the normally quiet months we are planning to install a soft play area into our gallery which currently is under-utilised. The plan is to compete directly with similar soft play facilities in the area but of course with the added bonus of a zoo to visit at the same time, not to mention free parking and a great restaurant.

We are in the planning stages of an accredited foundation degree course for up to 20 fee paying students with an envisaged 70% fee retention for the zoo.

We are also planning to add a new exhibit that will be funded from corporate sponsorship and support to create a large walk through aviary. We already have the structure which was donated to us and some site preparation and drainage works has also been completed from a donation of services. We expect this exhibit to be open springtime 2017 and will add a new dimension in terms of our collection and visitor experience.

### **In the longer term:**

Establishing an entirely new income stream from further and higher education students being educated on site is an objective we have been working towards for some time.

# Dartmoor Zoological Society

## Trustees' Report

### Period 2 September 2014 to 31 December 2015

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Recent meetings with neighbouring universities and colleges have been extremely promising, and an accredited Foundation Degree, could be delivered on site as soon as September 2017. With a class of 12-15 students and 70% of the fee income eligible to DZS, the income generated would boost our winter takings considerably.

Our novel research areas into animal Theory of Mind have proved extremely popular with undergraduates seeking to work in conservation. The discussions with formal education establishments have centred around providing vocational training for active conservationists, leading Eco tourist operations in the field, for instance. This is a growth area very much of interest to the trustees, and we are fortunate to be involved in three important international projects which once implemented, will be suitable for graduates from our courses to engage in.

#### Related and connected parties

A summary of transactions occurring during the period ended 31 December 2015 between the two organisations is shown in note 17 of the financial statements.

#### Trustees

The following trustees served during the period:

Mr Simon Almond (appointed 02/09/2014)

Mr Benjamin Mee (appointed 02/209/2014)

Mrs Shelly Monk (appointed 02/09/2014)

Mr Antony Stokes (appointed 01/12/2015, resigned 31/03/2016)

Mr John Wotton (appointed 02/09/2014, resigned 31/03/2016)

#### Key management personnel

Benajmin Mee	Chief Executive
Christopher Hyde	Operations Manager
Timothy Steward	Head of Maintenance and Health and Safety
Colin Northcott	Curator of Animals
Roberta Russell	Financial Controller

Key management personnel costs are listed in Note 8 of the financial statements

#### Pay Policy

The Charity's policy is to pay all staff, regardless of age, at least the current National Living Wage. The overall aim is to review all salaries and begin a programme of market streamlining as funds become available. We are grateful to a committed staff group that provides love and care to all of our animals, whilst understanding the financial pressures on an animal charity of our size. We cannot take advantage of this goodwill and we will seek to improve salaries at the earliest opportunity.

# Dartmoor Zoological Society

## Trustees' Responsibilities

**Period 2 September 2014 to 31 December 2015**

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The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

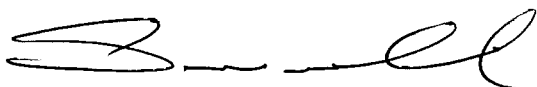
The law applicable to Charities in England requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements 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 CIO will continue its operations.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulation, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Board and signed on its behalf by:



**Simon Almond**

**Chairman**

# **Dartmoor Zoological Society**

## **Auditor's Report**

### **Period 2 September 2014 to 31 December 2015**

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We have audited the financial statements of Dartmoor Zoological Society for the period 2 September 2014 to 31 December 2015, which comprise the consolidated Statement of Financial Activities, the Balance Sheet, Statement of Cash Flow and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

#### **Respective responsibilities of the trustees and auditors**

As explained more fully in the trustees' responsibilities statement set out on page 4, the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the consolidated financial statements sufficient to give us reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the group's and parent company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view, of the charity's affairs as at 31 December 2015 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with Charities Act 2011.

## **Dartmoor Zoological Society**

### **Auditor's Report continued**

**Period 2 September 2014 to 31 December 2015**

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements;
- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

D. Leslie

**Duncan Leslie ACA (Senior Statutory Auditor)**

PFK Francis Clark

Statutory Auditor

North Quay House

Sutton Harbour

PLYMOUTH

PL4 0RA

27 Oct 2016

**Dartmoor Zoological Society**  
**Consolidated Statement of Financial Activities**  
**Period 2 September 2014 to 31 December 2015**

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2015 £
<b>Income</b>				
Donations and legacies		-	5,041	5,041
Charitable activities	2	90,988	716,384	807,372
Other trading activities	3	-	376,474	376,474
<b>Total income</b>		<b>90,988</b>	<b>1,097,899</b>	<b>1,188,887</b>
<b>Expenditure</b>				
<b>Raising funds</b>				
Advertising		-	33,256	33,256
Charitable activities	5	4,750	735,781	740,276
Other trading activities	6	-	404,276	404,276
<b>Total expenditure</b>		<b>4,750</b>	<b>1,173,313</b>	<b>1,178,063</b>
<b>Net (expenditure) / income and net movement in funds for the period</b>		<b>86,238</b>	<b>(75,414)</b>	<b>10,824</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		-	-	-
<b>Total funds carried forward</b>		<b>86,238</b>	<b>(75,414)</b>	<b>10,824</b>

# Dartmoor Zoological Society

## Balance Sheet

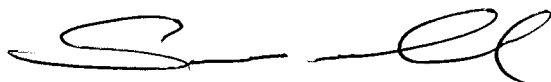
At 31 December 2015

	Note	Group 2015 £	Charity 2015 £
<b>Fixed assets</b>			
Tangible assets	10	138,665	137,484
Investments		-	2
		<u>138,665</u>	<u>137,486</u>
<b>Current assets:</b>			
Stock	11	14,490	-
Debtors	12	48,478	65,796
Cash at bank and in hand		96,060	64,492
<b>Total Current Assets</b>		<u>159,028</u>	<u>130,288</u>
<b>Liabilities:</b>			
Creditors falling due within one year	13	286,869	229,148
<b>Net current liabilities</b>		<u>(127,841)</u>	<u>(98,860)</u>
<b>Total assets less current liabilities</b>		<u>10,824</u>	<u>38,625</u>
<b>The funds of the charity</b>			
Restricted funds	16	86,238	86,238
Unrestricted income funds	16	(75,414)	(47,616)
		<u>10,824</u>	<u>38,626</u>

The notes at pages 10 to 20 form part of these accounts.

Approved by the trustees on

and signed on their behalf by:



**Simon Almond**  
Chairman

**Dartmoor Zoological Society**  
**Consolidated Statement of Cash Flows**  
**Period ended 31 December 2015**

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	<b>Note</b>	<b>Total funds 2015 £</b>
<b>Net cash generated by operating activities</b>	18	<b>250,016</b>
<b>Cash flows from investing activities</b>		
Purchase of fixed assets		(153,956)
<b>Net cash (used in) investing activities</b>		<b>(153,956)</b>
<b>Change in cash and cash equivalents in the period</b>		<b>96,060</b>
Cash and cash equivalents brought forward		-
<b>Cash and cash equivalents carried forward</b>		<b>96,060</b>

# Dartmoor Zoological Society

## Notes to the accounts

Period ended 31 December 2015

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### 1. Accounting Policies

#### (a) Basis of preparation and assessment of going concern

The accounts have been prepared under the historical cost convention with items being recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts 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 (FRS102) effective 1 January 2015)

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### (b) Basis of consolidation

The financial statements consolidate the accounts of the Dartmoor Zoological Society and its subsidiary undertaking.

#### (c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the claim.

Grants are recognised as income when all the terms attached to the grant are within the control of the charity.

#### (d) Expenditure recognition

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

#### (e) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory examination and legal fees together with an apportionment of overhead and support costs. These costs are included within charitable activities where relevant.

#### (f) Taxation

The charity is a registered charity under the Charities Act 2011 and is not liable to taxation on its income.

# Dartmoor Zoological Society

## Notes to the Accounts

Period ended 31 December 2015

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### (g) Tangible fixed assets

All assets are valued at historical cost. Depreciation is charged using the following rates:

Eco – Perch	Over 21 years (the lease)
Equipment and furniture	25% Straight line
Plant and machinery	10% reducing balance

### (h) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception.

### (i) Fund structure

#### **Restricted Funds:**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs 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.

#### **Unrestricted Income Funds:**

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

# Dartmoor Zoological Society

## Notes to the accounts

Period ended 31 December 2015

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### 2. Income from charitable activities

	Restricted 2015	Unrestricted 2015	Total 2015
	£	£	£
Admissions	-	579,374	579,734
Grants	90,988	1,630	92,618
Education	-	55,566	55,566
Experiences and events	-	65,041	65,041
Other	-	14,413	14,413
	<u>90,988</u>	<u>716,384</u>	<u>807,372</u>

### 3. Income from trading activities

	Total 2015 £
Restaurant sales	253,670
Retail sales	71,410
Weddings and events	51,304
Other income	90
	<u>376,474</u>

Income from trading activities is all unrestricted income.

# Dartmoor Zoological Society

## Notes to the Accounts

Period ended 31 December 2015

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### 4. Income from trading subsidiary

A net loss arose from the provision of restaurant facilities and a shop by Dartmoor Zoo Enterprises Limited. Audited accounts are filed with the Registrar of Companies. A summary of the trading results is shown below:

<b>Profit and loss account</b>	<b>2015</b>
	<b>£</b>
Turnover	372,852
Cost of sales	(216,149)
Gross profit	156,703
Operating expenses	(188,127)
Other operating income	3,622
Operating loss	(27,802)
Net trading loss	(27,802)
Gift Aid donation to Dartmoor Zoo Society	-
Loss on ordinary activities before taxation	(27,802)
Tax on ordinary activities	-
	(27,802)

<b>Balance sheet</b>	<b>2015</b>
	<b>£</b>
Assets	58,859
Liabilities	(87,840)
Capital	2
Reserves	(27,802)

# Dartmoor Zoological Society

## Notes to the accounts

Period ended 31 December 2015

### 5. Analysis of charitable expenditure

	Restricted Total	Unrestricted Total	Total 2015
	£	£	£
Animal food, welfare and education	4,750	187,292	192,042
Staff costs	-	315,973	315,973
Premises costs	-	95,507	95,507
Finance costs	-	24,802	24,802
Support costs	-	98,293	98,293
Governance costs	-	13,914	13,914
	<b>4,750</b>	<b>735,781</b>	<b>740,351</b>

### 6. Analysis of trading activity expenditure

	Unrestricted Total	Total 2015
	£	£
Restaurant food and drink	172,980	172,980
Retail purchases	37,934	37,934
Wedding and event cost	5,235	5,235
Staff costs	141,935	141,935
Premises costs	28,780	28,780
Finance costs	4,518	4,518
Support costs	8,250	8,250
Governance costs	4,644	4,644
	<b>404,276</b>	<b>404,276</b>

Expenditure on trading activities is all unrestricted expenditure.

# Dartmoor Zoological Society

## Notes to the Accounts

Period ended 31 December 2015

### 7. Analysis of support costs and governance

	Support costs	Governance costs	Total	Basis of allocation
	2015	2015	2015	
	£	£	£	
Support staff costs	88,897	-	88,897	Support
Office costs	16,378	-	16,378	Support
Travel costs	1,227	-	1,227	Support
Depreciation	41	-	41	Support
Legal and professional fees	-	13,558	13,558	Governance
Audit fees	-	5,000	5,000	Governance
	<b>106,543</b>	<b>18,558</b>	<b>125,101</b>	

### 8. Trustees' remuneration, staff numbers and costs

The charity is prohibited by its constitution from paying any salaries, remuneration or benefits in money or monies worth to its trustees or any dividends, bonus or share of profits to its members. No expenses have been reimbursed to trustees during the period.

The following staff costs were paid during the period:

	2015 £
Salaries and wages	533,531
Social security costs	13,274
	<b>546,804</b>

There were no employees where emoluments totalled £60,000 or more during the period.

The average monthly number of employees during the year was as follows:

2015 No.
<b>38</b>

The aggregate employee benefits payable to key management personnel for the period was £101,413.

# Dartmoor Zoological Society

## Notes to the accounts

Period ended 31 December 2015

### 9. Net (expenditure) / income for the year

This is stated after charging:

	2015
	£
Depreciation	15,291
Auditor's remuneration	<u>5,000</u>

### 10. Tangible fixed assets

#### Group

	Eco - Perch £	Equipment and Furniture £	Plant and machinery £	Total £
<b>Cost</b>				
Additions	86,238	63,698	4,020	153,956
<b>At 31 December 2015</b>	<u>86,238</u>	<u>63,698</u>	<u>4,020</u>	<u>153,956</u>
<b>Depreciation</b>				
Charge for period	-	14,928	363	15,291
<b>At 31 December 2015</b>	<u>-</u>	<u>14,928</u>	<u>363</u>	<u>15,291</u>
<b>Net book amount</b>				
<b>At 31 December 2015</b>	<u>86,238</u>	<u>48,770</u>	<u>3,657</u>	<u>138,665</u>

# Dartmoor Zoological Society

## Notes to the Accounts

Period ended 31 December 2015

Charity	Eco - Perch £	Equipment and Furniture £	Plant and machinery £	Total £
<b>Cost</b>				
Additions	86,238	62,476	4,020	152,734
<b>At 31 December 2015</b>	<b>86,238</b>	<b>62,476</b>	<b>4,020</b>	<b>152,734</b>
<b>Depreciation</b>				
Charge for period	-	14,887	363	15,250
<b>At 31 December 2015</b>	<b>-</b>	<b>14,887</b>	<b>363</b>	<b>15,250</b>
<b>Net book amount</b>				
<b>At 31 December 2015</b>	<b>86,238</b>	<b>47,589</b>	<b>3,657</b>	<b>137,484</b>

### 11. Stock

	Group 2015 £	Charity 2015 £
Kitchen and bar stock	4,293	-
Shop retail stock	10,197	-
	<b>14,490</b>	<b>-</b>

### 12. Debtors

	Group 2015 £	Charity 2015 £
Trade debtors	22,916	21,541
Related party balances	6,710	28,397
Prepayments and accrued income	18,852	15,858
	<b>48,478</b>	<b>65,796</b>

# Dartmoor Zoological Society

## Notes to the accounts

Period ended 31 December 2015

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### 13. Creditors - Amounts falling due within one year

	Group 2015 £	Charity 2015 £
Trade creditors	45,317	38,246
Other creditors	10,415	4,518
Taxation and social security	24,679	8,287
Accruals and deferred income	50,483	22,121
Related party balances	15,975	15,975
Loans	140,000	140,000
	<hr/> 286,689 <hr/>	<hr/> 229,148 <hr/>

### 14. Operating lease commitments

The following operating lease commitment payments are due within one year

Expiring:	2015 £
Not later than one year	-
Later than one year and not later than five years	-
Later than five years	<hr/> 1,341,900 <hr/>

### 15. Status

The trust is a registered charity and a charitable incorporated organisation.

# Dartmoor Zoological Society

## Notes to the Accounts

Period ended 31 December 2015

### 16. Funds

	Restricted	Unrestricted	Total
	£	£	£
Balance brought forward	-	-	-
Net (decrease) / increase in fund	86,238	(75,414)	10,824
<b>Balance carried forward</b>	<b>86,238</b>	<b>(75,414)</b>	<b>10,824</b>
<b>Represented by:</b>			
Fixed assets	86,238	52,427	138,665
Stocks	-	14,490	14,490
Debtors	-	48,478	48,478
Cash at bank and in hand	-	96,060	96,060
Creditors due within one year	-	(286,869)	(286,869)
	<b>86,238</b>	<b>(75,414)</b>	<b>10,824</b>

The restricted fund represents money received from Plymouth University to fund the building of the Eco Perch. The Eco Perch is leased to Plymouth University and the fund will be depreciated in line with the lease over a period of 21 years.

### 17. Related party transactions

#### Benjamin Mee (trustee and CEO)

During the period the charity and subsidiary leased the land and buildings at Sparkwell Zoological Park from Benjamin Mee and his mother, who own the site personally. The total rent paid in the period amounted £65,446 with a balance outstanding of £15,975 at the period end.

During the period sundry costs totalling £3,836 were paid by the charity on behalf of Benjamin Mee and his immediate family. The total amount due to the group at the end of the period was £3,836.

During the period Benjamin Mee gave the charity £38,500 towards the running costs of the zoo; this amount has been off set against amounts owed to the group by DZOO Limited.

Benjamin Mee is a director of DZOO Limited, a company from which the charity and its subsidiary have purchased stocks and assets during the period. Fixed assets were valued externally by Husseys Auctioneers, Valuers and Chartered Surveyors at £62,500, which the charity paid. No external valuation was undertaken of stock, which was purchased by the trading subsidiary for £ 20,489. During the period a number of transactions were incorrectly processed through the DZOO bank account, (DZOO Limited ran the Zoological Park prior to the incorporation of the CIO), at the end of the period DZOO owed the charity and its subsidiary £41,371, as noted above of this amount £38,500 has been offset by amounts paid into the group by Benjamin Mee, leaving a balance owing from DZOO of £2,871.

# Dartmoor Zoological Society

## Notes to the accounts

Period ended 31 December 2015

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### Simon Almond (trustee)

During the period Simon Almond loaned the charity £140,000, this amount was still outstanding at the period end. The loan bears an interest rate of 7.5% per annum and is repayable on demand any time after 1 January 2015.

Simon Almond is a director of a refuse collection company which provides free refuse collection at the zoo.

### Shelly Monk (trustee)

Shelly Monk is the managing director of a company which provides various office clearance items free of charge to the charity.

Shelly Monk is also involved with Friends of Dartmoor Zoo, an organisation set up to raise funds for the Zoological Park.

### Dartmoor Zoo Enterprises Limited

The charity sublets part of the property at Sparkwell Zoological Park to its subsidiary at a charge of £21,300 per annum. There is no formal lease agreement between the charity and its subsidiary.

## 18. Reconciliation of net movements in funds to net cash flows from operating activities

	2015 £
Net movement in funds	10,824
Add back depreciation charge	15,291
Increase in stocks	(14,490)
Decrease in debtors	(48,478)
Increase in creditors	286,869
<b>Net cash generated by operating activities</b>	<b>250,016</b>