

# **Dartmoor Zoological Society**

(A Charitable Incorporated Organisation)

## **Consolidated Annual Report For the year ended 31 December 2018**

**Registered charity number: 1158422**

# **Dartmoor Zoological Society**

**Year ended 31 December 2018**

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# **Dartmoor Zoological Society**

## **Trustees and Advisors of the charity**

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### **Trustees**

Mr Benjamin James (Chair)  
Mr Simon Almond  
Mr Benjamin Mee  
Mr James Ross

### **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

### **Solicitors**

Parnells  
15-19 Westgate Street  
Launceston  
Cornwall  
PL15 7AB

### **Bankers**

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

Santander  
Bridle Road  
Bootle  
Merseyside  
L30 4GB

# **Dartmoor Zoological Society**

## **Trustees' Report**

### **Year ended 31 December 2018**

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The trustees of Dartmoor Zoological Society (the **Charity**) present their annual report and consolidated financial statements for the year to 31 December 2018. 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 are:

- for the benefit and education of the public, the conservation of the earth's natural resources through projects and initiatives dealing with the conservation and protection of living animals and their habitats;
- to educate the public in a formal and informal manner through educational programmes raising awareness and respect for nature; and
- to carry 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 the Charity, the trustees have had regard to the Charity Commission's guidance on public benefit.

#### **Achievements and performance**

##### **Overview**

It has been a particularly challenging year for the Charity.

The initial development plans for 2018 had to be put on hold due to an outbreak of TB within the zoo's lechwe antelope herd. This required a great deal of additional work for the keepers and due to their great efforts, the disease did not spread to the rest of the collection. This did mean that we lost the entire herd.

However, despite this setback work continued on the development plan and improvements were made to the zoo and our offering to the public which resulted in our first increase in visitor numbers for several years. Savings in a number of areas reduced our overall costs and whilst income did suffer it was not as reduced as we initially feared.

The teams have worked hard to ensure that visitor experience improved and our revitalised educational experiences were enjoyed by all who provided feedback. Research was completely restructured and our new researchers have been concentrating their research on areas to improve knowledge of conservation and the continued understanding of animals in our care which has and will continue to lead to even great care for our collection.

So in challenging circumstances the charity has continued to improve and provide a positive experience for visitors and those individuals we are helping. We also continued to strive for the best standards in animal care and believe that we achieved this in all areas.

# **Dartmoor Zoological Society**

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**Year ended 31 December 2018**

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### ***Animal Developments***

In October 2017 a post-mortem on a lechwe antelope raised the suspicion of TB. This disease takes three months to culture in the lab for confirmation and was eventually confirmed in January 2018. This coloured most of the early part of 2018 as animal movements in and out were severely restricted, and European Biohazard treaty BALAI membership was withdrawn.

After consultation with DEFRA and cross reference of best practice in managing TB, with other zoos undergoing similar issues, we were able to navigate this and thanks to the hard work of our keeping staff and volunteers we received the all clear July 2018.

After fantastic efforts by our keeper team and vets we regained our BALAI approved status at the end of the year. This allowed us to begin transferring animals once again and particularly to acquire another Grant's Zebra to provide company for our Chapmans Zebra 'Forest' following the loss of his previous companion, Tim. The pair are planned to be joined by another Chapman's Zebra from Africa Alive at the start of 2019 as the core of a new zebra herd to make use of the African Paddock.

Our Amur Tigers have now been moved from the Quarry enclosure into the new Tiger Ridge and have settled well providing an excellent exhibit. This has also allowed our Grey Wolf pack to move out of their temporary space and into the Quarry enclosure where they also are doing well. Sadly during 2018 we lost several of our older residents, most notably our lioness Josie, who was born and raised in the park and made it to the old age of 19.

Excitingly have been approved to take part in the European captive breeding program for the Amur Leopard. This beautiful species is rated as Critically Endangered and we are thrilled to be playing a part in their conservation, with plans for enclosures and housing currently under consideration.

### ***Education, Learning and Research***

Following a restructure in early 2018, to combine the Discovery and Learning Department and the Research Department, the newly formed Discovery, Learning, Education and Research department recruited a new deputy; in addition a new education assistant and new presenter join the team as previous members moved on to new roles outside of the zoo. The year saw us: revamp our workshops and outreach that we deliver to schools, working with changes made to the national curriculum; rewrite all our public talks to make them more structured and engaging to our visiting public; and take our holiday programs to the next level by making the rangers academy course a Duke of Edinburgh gold award residential. We also welcomed five university placement students, from Universities across the UK to start vital conservation research projects within the Dartmoor Institute of Animal Science.

The education team continues to be viable, however it is working in a pressured sector with limited funds from schools. We have huge competition from other local zoos, but also private outreach companies that are not as regulated, meaning they can take larger more impressive animals out to schools. As a total result we saw a decrease in education visitors (down 2,263 from 2017; a reduction of 19%), this is in line with the experience of other zoos and aquaria (average 20% decline).

# **Dartmoor Zoological Society**

## **Trustees' Report**

### **Year ended 31 December 2018**

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With a stable, well qualified department in 2019 we are aiming to publish three papers to international journals, work to increase our outreach and general education visit numbers, conduct fundraising both for our own benefit and also for other conservation charities that we support, re-write and design the whole zoo signage, amongst other projects. We will also welcome more researchers from partner universities to conduct research and increase our connections with other universities.

Another exciting new venture is a partnership opportunity with a local nature nursery wishing to rent a small area from us. Not only will we benefit from the rental income, but there is also a huge wealth of educational opportunities from having a nursery with a similar ethos and passion for biophilia in such close proximity.

#### ***Other significant leadership developments***

During the first part of the year the Head Keeper stepped up to cover part of the role of curator, providing an excellent service to the animals and the zoo as a whole. The trustees are very grateful for the additional work that the Head Keeper undertook. The new curator started at the end of August 2018, and has started to develop the collection plan.

The Research and Discovery and Learning departments were restructured, combining the leadership role into the Head of Discovery, learning and Research. This has provided efficiencies and puts all the education elements under one team.

These managerial developments have helped to transform the organisation further, with a full complement of leadership roles moving into 2019.

#### ***Site Development***

At very little cost we have installed three new play areas. The corner of one of the main picnic-area now features a balance beam, slide and tyre-climb play area made from mostly repurposed materials which is very well used. In a secret corner on the far eastern edge of the park there is a rope-walk challenge suspended at 0.5m between trees, and near the lynx we have converted a fallow woodland into a den-building space, which also features another balance beam complex made from raw timber felled elsewhere in the park, and installed by members of Hasler Regiment – the Royal Navy's rehabilitation outfit for their most disabled people.

Storm drainage management has been upgraded in a section of the park that was regularly damaged due to lack of infrastructure. Previously, antiquated systems, overloaded by heavy rain, would spill over eroding several key paths. Now the water is directed away underground and then into our pond network.

The enclosures continue to be a priority, several having been updated and their containment modernised. Major works included steel replacements for original timber poles at the lion and tiger enclosures, and their 5m high overhangs serviced; and the roof replaced on the lion house. The wallabies also received a new house.

Electrical improvements continued as well, the most significant being the replacement of a key submain powering the Lion, Tiger, Jaguar and one of the wolf enclosures, plus the Ice Cream Kiosk and facilities on the Picnic Area.

# **Dartmoor Zoological Society**

## **Trustees' Report**

### **Year ended 31 December 2018**

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Lastly, we have continued a pro-active and busy schedule with our 1000+ trees. Some of our ash trees have been identified as having ash die-back and our management programme is well under way. The most critical ash tree was removed as a public-safety measure in October. Our tree database is undergoing a full overhaul by one of the research students, an environmental science undergraduate, which our contracted arboricultural surveyors will use going forward.

#### ***Catering, Retail and Events***

In 2018 we continued to develop and constantly review the menu ensuring fresh, local produce and suppliers wherever possible, as well as offering regular specials. As a result we saw profit margin increase.

We've increased visual awareness of our policies on sustainable and ethical purchasing using printed information, handouts and informative chalk boards.

Our retail offering is constantly reviewed to ensure we offer ethically purchased products, recycled materials, reduce plastic etc, whilst ensuring the right amount of cute and cuddly gifts at the same time.

We created two new customer service apprenticeship opportunities. Both apprentices were subsequently hired and have contributed to improving customer service standards across the department.

We also created permanent Kitchen and Front of House Manager positions with a training development package to enable them to study for a relevant NVQ. This has had a hugely positive effect on staff morale and enthusiasm which is naturally passed on to our visitors.

The weddings and events team hosted our first Spring Fair including craft stalls, live music and children's activities. We also held a wedding fair in September and open day in October. We will repeat these popular events in 2019.

#### ***Wellbeing***

The Wellness Through Nature programme is rapidly building momentum.

2018 has been the first year that the presentation of the grounds has received only compliments, thanks largely to the charity's novel use of hours of free and willing labour from corporate social responsibility (CSR). Dartmoor Zoo has netted over 5,000 hours' hard work and with that we have organically weeded and trimmed, edged and tended with people who are usually office-based. The effect has been far-reaching for a mobile phone company. After working at the zoo the employees from their Plymouth call-centre showed slightly reduced call numbers but higher overall sales and significantly increased customer-satisfaction, and as a result they increased their staff allowance from 2 shifts CSR work per year, to 3, an investment of several million pounds across the company, which has 10 call centres UK wide.

Service providers in the health sector (private and public) are becoming more aware of the service we provide, and recommendations or referrals from GPs, mental health charities and a housing association continue to roll in. They get a green space with fresh air and meaningful work for a good cause, the charity gets maintenance and groundskeeping tasks fulfilled.

# **Dartmoor Zoological Society**

## **Trustees' Report**

**Year ended 31 December 2018**

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Finally, the Superkids project secured funding from the Police and Crime Commissioner Small Grant Scheme, for the academic year 2018/19. The fund is an investment by PCC to prevent future offending. In the project, the Superkids created a decking area in an under-used part of the zoo grounds. Their personal investment and pride in the project has been very moving. The sense of achievement they gain from this will be a lift up to future accomplishments. And because of the success of this, and the approaches of other similar organisations as the WAVE Academy, we anticipate further projects in the near future.

### **Supporters**

We would like to thank all of those that have visited and supported the Charity and the zoo over the last year. Without the support of the visitors it would be impossible to protect the amazing animal collection that we maintain at the zoo.

We would also like to acknowledge the local partners and organisations who have helped us throughout 2018 with financial donations, donations in kind and blood, sweat and smiles:

**Devon Contract Waste** – Free “Zero to Landfill” refuse collection, and donation for animal enclosure projects.

**DELT Shared Services Ltd** – Free IT Support, Payroll Bureau and lots of man power during their volunteer days on site

**Electrotek Solutions Ltd** – Large donation of free IT equipment helping to massively improve our IT Infrastructure

**Air Improve Ltd** – Free servicing and repairs of our air conditioner in the Jaguar restaurant

**Absolute PR** – Additional free PR advice and support over their contracted hours

**Aquamarine** – Free Google Analytics support

**StudioSE and Square Apple** – Free website support and development

**The Virtual Tour Experts** – Free initial development of a virtual tour 360 map and promotional video

**Babcock** – Free project management support underway for development of a maintenance system

### **Financial Review**

The consolidated deficit for the year was £82,398 (2017 – deficit £107,365).

Our main source of funding continues to be admission for entry to the zoo which has funded the key objectives of the Charity. This is supported by experiences, weddings, events and trading income.



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## **Trustees' Report**

### **Year ended 31 December 2018**

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Historically the deficit has been as a result of losses within the trading company. Following a concerted effort in 2018, the trading company broke even. Whilst trading income was down, it was possible to significantly decrease costs and improve efficiency, whilst also improving the range of goods sold in the shop.

There was an overall reduction in costs in 2018 to £1,202,475 (2017: £1,245,915) and there was an increase in charitable income. However, trading income did dip by £49,176. Generally, this resulted from:

- a reduction in the amount that each person spent at the zoo, the executive team and the trustees are working to reverse this trend; and
- a reduction in the number of weddings – a new Marketing and Events Coordinator has been recruited in 2019 to increase the number of weddings and other events.

The steps which were introduced in 2018 to increase visitor numbers worked and as set out above visitor numbers increased. Had we been able to introduce new animals, which was not possible due to the TB restrictions, we believe that the numbers would have increased significantly more. Early 2019 is showing a growth in visitor numbers and revenue across the organisation.

An increase in the number of weddings is likely to take between 18 and 36 months and bookings for the future are increasing significantly. Pricing models have also changed to ensure that whilst weddings remain good value a surplus can be generated for the charity. Teambuilding and other corporate events are planned for the future and will also increase revenue.

In order to encourage regular return visitors it is necessary to have a dynamic animal collection and ensure that they are young and mobile. We have noted the age of the animal collection and whilst we would not seek to replace any animals on account of age, it is important to maintain a balance. We are seeking new exhibits and new animals. With our new curator in place we have begun implementing a new animal collection plan to ensure that as animals leave the zoo, we are in a position to replace them with younger, interesting species with high conservation and education value.

Cash flow can be difficult to manage, but cash flow forecasts have been prepared and any issues of concern identified and plans put in place to manage any difficulties. Cash flow is carefully managed to ensure that the Charity can meet its liabilities as they fall due.

In addition to the issues raised above we have tightened cost control and are very grateful to the work of the Financial Controller, who has operated under extreme pressure during a difficult time. Her work is much appreciated by the trustees.

In light of all of the concerns and steps that have been taken to address them as well as the positive impact we are already seeing from them, we have prepared the accounts on a going concern basis.

### **Going Concern**

On the basis of several years of sustained losses, the trustees have considered whether the Charity is a going concern. It is the view of the trustees that the Charity is a going concern, this is on the basis that:

- visitor numbers are increased in 2018 and have shown a significant increase in 2019;

# **Dartmoor Zoological Society**

## **Trustees' Report**

**Year ended 31 December 2018**

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- Income from all areas of the charity and trading company has increased;
- despite a difficult year as a result of TB and the attendant restrictions on animal movements, the changes which have been made have had a positive impact on financial stability;
- cost have been reduced;
- research has shown that there is considerable scope for fundraising and the recruitment of a fundraiser will allow the charity to break even, repay debt and develop reserves along with allowing development of the site and the collection.

### **Social Impact**

The social impact of the work of the Charity is massive and Includes:

- creating an awareness in all of those who visit the Charity about the impact on the planet of a reduction in animal life;
- creating an awareness of animals which are endangered and at risk;
- Improving the lives of the "Superkids" whose troubled behaviour can be improved by spending time at the zoo;
- Improving the lives of veterans suffering from a range of illness and who are engaged in rehabilitation;
- creating a place for people to visit and experience relaxation and learning development;
- supported volunteers with other charities undertaking support work at the zoo, allowing them to develop skills to assist their full reintegration into the community following brain and other injuries.

We aim to continue to maintain and improve the social impact that we have as a charity.

### **Post Year End Events**

A final inspection and approval by DEFRA brought our TB concerns to a close over the 2018/19 new year period. With business returning to normal we are now able to more easily transfer animals in and out of the collection.

### **Plans for Future**

Heading into 2019 we will be arranging the transfer of a pair of females African Lions as new companions for our male, Jasiri. Similarly, we have located a potential breeding male for our Common Marmoset 'Marmalade', who will be occupying our new Mini-Monkey House which began construction this year.

As previously mentioned the "nature nursery" development at the zoo (one of the first in the country) is into the planning stages and we are very excited about increasing our educational offering as well as the rental income it will provide.

In order to enhance the visitor experience we will create a coffee bar in the restaurant.

We plan to apply for capital grants to help fund improvements in our all-weather appeal.

# **Dartmoor Zoological Society**

## **Trustees' Report**

**Year ended 31 December 2018**

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### **Structure, Governance and management**

The Charity is a registered charity in England and Wales under number 1158422. It is a charitable incorporated organisation constituted under a constitution dated 2 September 2014. The Charity commenced operation 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.

The trustees have undertaken a skills audit and identified the areas in which they would like to recruit trustees. These are relatively specialist areas and there has been a difference in the skills required and the skills held by people offering themselves to be trustees. The financial position has also resulted in some reluctance to join the board due to a concern over CIO status.

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

### **Risk management**

The principal financial 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 will develop the site with semi-permanent shelters and indoor activities.

Another factor that can cause a fall in visitor numbers is not updating our attraction and our animals. Since December 2017 we have been restricted in animal movements due to TB, but further new animals will be introduced.

The additional major risks that we face are:

- an animal escape;
- an animal attacking a keeper;
- an illness amongst the collection;
- an elderly collection;
- the costs of maintaining at risk animals;
- schools reducing the amount of time spent learning about animals;
- a lack of breeding in the collection;
- a reduction in research output.

# **Dartmoor Zoological Society**

## **Trustees' Report**

### **Year ended 31 December 2018**

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All of the above issues have been considered by the trustees and plans and procedures are in place to guard against all of the risks which have been identified.

Towards the end of 2018, the board and senior management team began a detailed review of the strategic plan, business aims, objectives and action planning. Whilst the plan is still in development a change in the way of working, decision making, project planning and development has already been seen and has directly resulted in successful enclosure developments such as the soon to open "Mini Monkey" enclosure and the introduction of 2 new lionesses to our big cat collection.

Few zoos manage to operate on ticket income and charitable fundraising is key to being able to stop operating in a deficit and to repay the current debt. A local fundraising and sponsorship specialist has volunteered their services to raise some initial funding to allow the zoo to recruit a new employee with a fundraising background. It was envisaged that a fundraiser would be recruited in the latter half of 2018.

It is noted that the volunteer position did not work out, however, increased ticket sales and educational income in 2019 allowed for money to be allocated to a fundraiser and recruitment is ongoing.

#### **Reserves policy**

The charity's short-term aim is to break even however within the next 2-3 years the trustees aim to begin to build up free reserves in unrestricted funds at a level which equates to approximately 6 months of unrestricted expenditure.

At the year end no positive free reserves were held by the Charity.

The trustees are working on development plans which will allow for that initial reserve of £650,000 which will increase as the Charity increases in size. It is hoped that this can be achieved by obtaining sponsorship and fundraising for core costs for the operation of the zoo and care of the animals, allowing income from entry fees, education and events to be divided between creating a strong reserve and developing the zoo site.

#### **Related and connected parties**

A summary of transactions occurring during the year ended 31 December 2018 between related parties is shown in note 20 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' Report**

**Year ended 31 December 2018**

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### **Volunteers**

Over the course of 2018, we received support from 60 volunteers delivering a huge 13,994 hours of volunteer time.

The volunteers have assisted in a wide variety of ways, including:

- maintenance;
- assisting the keepers;
- providing educational support to the visitors and undertaking a large number of daily talks and seminars;
- administration;
- animal care.

We work closely with the charity Grow 4 Good (G4G). The G4G Volunteers and Staff have provided approximately 1,200 hours of volunteer time within the Zoo grounds

The G4G volunteer team have been involved in not only the general up-keep of the landscaped areas but have also:

- taken on the management of the pot plants and general cleanliness at the front of the main house to keep it looking tidy for weddings;
- designed and constructed a two tier decking platform within the Tiger enclosure;
- cleared the brambles from the Cheetah, Bear and Tiger enclosures;
- pruned and maintained the hedges around the Tennis Courts and the Fern Garden; and
- repaired, refurbished and repainted 4 of the Zoo's picnic benches and returned them to the Zoo grounds.

G4G has maintained a steady group of Volunteers (at present numbering 17) ranging from people suffering Stress Related Illness, PTSD, Repetitive Depression and Major Brain Injury, none of whom would have a base without the effective Partnership Working between both G4G and DZP.

The CEO Benjamin Mee provided his services without payment as a volunteer, as he has since donating the zoo to the Charity.

Benjamin James has provided pro bono legal services to the charity over the course of the year.

Mr Simon Almond, a trustee has provided numerous voluntary services to the zoo including free waste collection services as well as donating funds and goods. His support and dedication is much appreciated by all of the trustees and staff.

The Chairperson would also like to thank Manuela Grossman who has provided assistance to the board over the last year and also undertaken a number of voluntary activities to support the Charity, the staff and the administration of the Charity.

The trustees would like to thank all of the volunteers for the work that they have undertaken over the last year. The Chairperson would also like to thank the trustees, not only for their commitment in assisting the Charity over a difficult year, but for the financial commitment that has also been provided by two in particular.

# Dartmoor Zoological Society

## Trustees' Report

Year ended 31 December 2018

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### Trustee Duties

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.

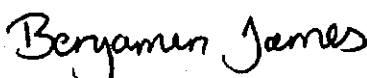
The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) 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.

### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the Trust's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Approved by the Board and signed on its behalf by:



Benjamin James  
Chairman

# **Dartmoor Zoological Society**

## **Independent Auditor's Report to the Thrustees**

**Year ended 31 December 2018**

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### **Opinion**

We have audited the financial statements of Dartmoor Zoological Society (the 'charity') for the year ended 31 December 2018, which comprise the Consolidated Statement of Financial Activities, the Balance Sheet, Statement of Cash Flow and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice). In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2018 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Material uncertainty relating to going concern**

We draw attention to the financial position at the year-end as set out in the financial review section of the trustees' report which indicates that the group incurred a net loss of £82,398 (2017: £107,365) during the year ended 31 December 2018 and, as of that date, the group's current liabilities exceeded its total assets by £175,465 (2017: £93,067). The group is reliant upon the continued support of its Trustees, 2 of whom have continued to loan the Charity substantial sums of money during the year. Details of these transactions are given in note 20 to the financial statements. Our opinion is not modified in respect of this matter.

### **Other Information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

In the light of our knowledge and understanding of the charity and its environment obtained in the course of

# Dartmoor Zoological Society

## Independent Auditor's Report to the Trustees

Year ended 31 December 2018

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the audit, we have not identified material misstatements in the Consolidated Statement of Financial Activities, the Balance Sheet, Statement of Cash Flow and the related notes.

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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Duncan Leslie ACA (Senior Statutory Auditor)



Francis Clark LLP,  
North Quay House  
Sutton Harbour  
PLYMOUTH  
Devon  
PL4 0RA

Date: 30/12/19



**Dartmoor Zoological Society**  
**Consolidated Statement of Financial Activities**  
**Year ended 31 December 2018**

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Income</b>					
<b>Donations, sponsorships and legacies</b>	2	1,409	19,746	<b>21,155</b>	22,996
<b>Charitable activities</b>	3	16,183	742,552	<b>758,735</b>	726,277
<b>Investment income</b>		-	86	<b>86</b>	-
<b>Other trading activities</b>	4	-	340,101	<b>340,101</b>	389,277
<b>Total income</b>		<b>17,592</b>	<b>1,102,485</b>	<b>1,120,077</b>	1,138,550
<b>Expenditure</b>					
<b>Raising funds</b>					
Advertising and PR expenditure	6	2,149	30,785	<b>32,934</b>	30,724
Charitable activities	7	20,148	810,285	<b>830,433</b>	810,671
Other trading activities	8	-	339,108	<b>339,108</b>	404,520
<b>Total expenditure</b>		<b>22,297</b>	<b>1,180,178</b>	<b>1,202,475</b>	1,245,915
<b>Net expenditure and net movement in funds for the year</b>		<b>(4,705)</b>	<b>(77,693)</b>	<b>(82,398)</b>	(107,365)
<b>Reconciliation of funds</b>					
Total funds brought forward		95,910	(188,977)	<b>(93,067)</b>	14,298
<b>Total funds carried forward</b>		<b>91,205</b>	<b>(266,670)</b>	<b>(175,465)</b>	(93,067)

# Dartmoor Zoological Society

## Balance Sheet

At 31 December 2018

	Note	Group 2018 £	Charity 2018 £	Group 2017 £	Charity 2017 £
<b>Fixed assets</b>					
Tangible assets	12	131,281	130,676	145,407	144,651
Investments		-	2	-	2
		<u>131,281</u>	<u>130,678</u>	<u>145,407</u>	<u>144,653</u>
<b>Current assets:</b>					
Stock	13	32,680	-	17,293	-
Debtors	14	79,953	138,957	45,775	95,806
Cash at bank and in hand		25,556	23,020	48,463	36,193
<b>Total Current Assets</b>		<u>138,189</u>	<u>161,977</u>	<u>111,531</u>	<u>131,999</u>
<b>Liabilities:</b>					
Creditors falling due within one year	15	(444,935)	(392,557)	(346,674)	(289,833)
<b>Net current liabilities</b>		<u>(306,746)</u>	<u>(230,580)</u>	<u>(235,143)</u>	<u>(157,834)</u>
<b>Total assets less current liabilities</b>		<u>(175,465)</u>	<u>(99,902)</u>	<u>(89,736)</u>	<u>(13,181)</u>
Creditors falling due after one year	16	-	-	(3,331)	(3,331)
<b>Net (liabilities)</b>		<u>(175,465)</u>	<u>(99,902)</u>	<u>(93,067)</u>	<u>(16,512)</u>
<b>The funds of the charity</b>					
Restricted funds	19	91,205	91,205	95,910	95,910
Unrestricted funds	19	(266,670)	(191,107)	(188,977)	(112,422)
		<u>(175,465)</u>	<u>(99,902)</u>	<u>(93,067)</u>	<u>(16,512)</u>

The notes at pages 18 to 29 form part of these accounts.

Approved by the trustees on 13 September 2019 and signed on their behalf by: *Benjamin James*

**Benjamin James**

**Chairman**

**Dartmoor Zoological Society**  
**Consolidated Statement of Cash Flows**  
**Year ended 31 December 2018**

	<b>Note</b>	<b>Total funds 2018 £</b>	<b>Total funds 2017 £</b>
<b>Net cash (used) / generated by operating activities</b>	<b>21</b>	<b>(7,576)</b>	<b>35,718</b>
<b>Cash flows from investing activities</b>			
Purchase of fixed assets		(15,331)	(23,778)
<b>Net cash (used in) Investing activities</b>		<b>(15,331)</b>	<b>(23,778)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(22,907)</b>	<b>11,940</b>
Cash and cash equivalents brought forward		48,463	36,523
<b>Cash and cash equivalents carried forward</b>		<b>25,556</b>	<b>48,463</b>

# **Dartmoor Zoological Society**

## **Notes to the accounts**

**Year ended 31 December 2018**

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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 it appropriate to prepare the accounts on a going concern basis notwithstanding the fact that the balance sheet reports net liabilities at the year end, due to the continued support provided by the Trustees themselves – see note 20.

#### **(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

Year ended 31 December 2018

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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
Property Improvements	10% straight line

### (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.

## 2. Income from donations and legacies

	Restricted 2018 £	Unrestricted 2018 £	Total 2018 £	Restricted 2017 £	Unrestricted 2017 £	Total 2017 £
Donations	1,409	19,746	21,155	11,045	11,271	22,316
Sponsorship	-	-	-	-	680	680
	<u>1,409</u>	<u>19,746</u>	<u>21,155</u>	<u>11,045</u>	<u>11,951</u>	<u>22,996</u>

# Dartmoor Zoological Society

## Notes to the Accounts

Year ended 31 December 2018

### 3. Income from charitable activities

	Restricted 2018 £	Unrestricted 2018 £	Total 2018 £	Restricted 2017 £	Unrestricted 2017 £	Total 2017 £
Admissions	-	572,641	572,641	-	587,954	587,954
Grants	13,825	-	13,825	-	-	-
Education	-	72,369	72,369	-	64,501	64,501
Experiences and events	2,358	85,113	87,471	208	43,519	43,727
Other	-	12,429	12,429	31	30,064	30,095
	<b>16,183</b>	<b>742,552</b>	<b>758,735</b>	<b>239</b>	<b>726,038</b>	<b>726,277</b>

### 4. Income from trading activities

	Total 2018 £	Total 2017 £
Restaurant sales	229,004	234,411
Retail sales	68,412	72,456
Weddings and events	41,626	82,334
Other Income	1,059	76
	<b>340,101</b>	<b>389,277</b>

Income from trading activities is all unrestricted income.

# Dartmoor Zoological Society

## Notes to the Accounts

Year ended 31 December 2018

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### 5. Income from trading subsidiary

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

Profit and loss account	2018	2017
	£	£
Turnover	339,042	387,902
Cost of sales	(189,569)	(230,291)
Gross profit	149,473	157,611
Operating expenses	(149,539)	(174,229)
Other operating income	1,059	1,375
Operating profit / (loss)	993	(15,243)

Balance sheet	2018	2017
	£	£
Assets	45,797	39,718
Liabilities	(121,358)	(116,272)
Capital	2	2
Reserves	(75,563)	(76,556)

### 6. Expenditure on raising funds

Included in expenditure on raising funds of £32,934 is £2,149 in respect of restricted funds (2017: £30,724 all unrestricted).

# Dartmoor Zoological Society

## Notes to the accounts

Year ended 31 December 2018

### 7. Analysis of charitable expenditure

	Restricted Total	Unrestricted Total	Total 2018	Total 2017
	£	£	£	£
Animal food, welfare, education and other direct costs	18,889	222,846	241,735	257,980
Staff costs	921	353,501	354,422	305,393
Premises costs	-	107,204	107,204	107,742
Finance costs	-	19,993	19,993	24,294
Support costs (note 9)	-	96,665	96,665	91,527
Governance costs (note 9)	338	10,076	10,414	23,735
	<b>20,148</b>	<b>810,285</b>	<b>830,433</b>	<b>810,671</b>

Included in charitable expenditure of £830,433 is £20,148 in respect of restricted funds (2017 - £6,631).

### 8. Analysis of trading activity expenditure

	Total 2018	Total 2017
	£	£
Restaurant food and drink	145,238	154,782
Retail purchases	28,542	40,427
Wedding and event cost	15,789	35,082
Staff costs	125,702	159,367
Premises costs	7,710	780
Finance costs	1,967	3,056
Support costs (note 9)	10,231	8,266
Governance costs (note 9)	3,929	2,760
	<b>339,108</b>	<b>404,520</b>

Expenditure on trading activities is all unrestricted expenditure.



# Dartmoor Zoological Society

## Notes to the accounts

Year ended 31 December 2018

### 9. Analysis of support costs and governance

	Support costs 2018 £	Governance costs 2018 £	Total 2018 £	Total 2017 £	Basis of allocation
Support staff costs	96,476	-	96,476	91,229	Staff time
Office costs	9,997	-	9,997	8,156	Staff time
Travel costs	272	-	272	219	Staff time
Depreciation	151	-	151	189	Staff time
Legal and professional fees	-	9,403	9,403	21,565	Governance
Audit fees	-	4,940	4,940	4,930	Governance
	<b>106,896</b>	<b>14,343</b>	<b>121,239</b>	<b>126,288</b>	

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

Trustees did not receive any remuneration for their services as trustees during the year. Transactions with trustees are disclosed in note 20 of the accounts.

The following staff costs were paid during the year:

	2018 £	2017 £
Salaries and wages	537,121	529,026
Social Security Costs	30,337	24,220
Pension Costs	7,005	2,485
Redundancy costs	1,854	-
Other staff costs	283	284
	<b>576,600</b>	<b>556,015</b>

There were no employees where emoluments totalled £60,000 or more during the year (2017 – nil).

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

	2018 No.	2017 No.
	<b>53</b>	<b>64</b>

The aggregate employee benefits payable to key management personnel for the year was £180,306 (2017- £161,666).

# Dartmoor Zoological Society

## Notes to the accounts

Year ended 31 December 2018

### 11. Net Income / (expenditure) for the year

This is stated after charging:

	2018 £	2017 £
Depreciation	29,457	26,636
Auditor's remuneration	5,000	4,930

### 12. Tangible fixed assets

#### Group

	Property Improvements £	Eco - Perch £	Equipment and Furniture £	Plant and machinery £	Total £
<b>Cost</b>					
At 1 January 2018	17,696	95,820	90,601	5,514	209,631
Additions	13,263	-	1,962	106	15,331
<b>At 31 December 2018</b>	<b>30,959</b>	<b>95,820</b>	<b>92,563</b>	<b>5,620</b>	<b>224,962</b>
<b>Depreciation</b>					
At 1 January 2018	312	9,126	53,444	1,342	64,224
Charge for year	1,991	4,563	22,484	419	29,457
<b>At 31 December 2018</b>	<b>2,303</b>	<b>13,689</b>	<b>75,928</b>	<b>1,761</b>	<b>93,681</b>
<b>Net book amount</b>					
<b>At 31 December 2018</b>	<b>28,656</b>	<b>82,131</b>	<b>16,635</b>	<b>3,859</b>	<b>131,281</b>
<b>At 31 December 2017</b>	<b>17,384</b>	<b>86,694</b>	<b>37,157</b>	<b>4,172</b>	<b>145,407</b>

# Dartmoor Zoological Society

## Notes to the accounts

Year ended 31 December 2018

### Charlty

	Property Improvements £	Eco - Perch £	Equipment and Furniture £	Plant and machinery £	Total £
<b>Cost</b>					
At January 2018	17,696	95,820	89,379	5,514	208,409
Additions	13,264	-	1,961	106	15,331
<b>At 31 December 2018</b>	<b>30,960</b>	<b>95,820</b>	<b>91,340</b>	<b>5,620</b>	<b>223,740</b>
<b>Depreciation</b>					
At January 2018	312	9,126	52,978	1,342	63,758
Charge for year	1,991	4,563	22,333	419	29,306
<b>At 31 December 2018</b>	<b>2,303</b>	<b>13,689</b>	<b>75,311</b>	<b>1,761</b>	<b>93,064</b>
<b>Net book amount</b>					
<b>At 31 December 2018</b>	<b>28,657</b>	<b>82,131</b>	<b>16,029</b>	<b>3,859</b>	<b>130,676</b>
<b>At 31 December 2017</b>	<b>17,384</b>	<b>86,694</b>	<b>36,401</b>	<b>4,172</b>	<b>144,651</b>

### 13. Stock

	Group 2018 £	Charity 2018 £	Group 2017 £	Charity 2017 £
Kitchen and bar stock	9,078	-	8,707	-
Shop retail stock	23,602	-	8,586	-
	<b>32,680</b>	<b>-</b>	<b>17,293</b>	<b>-</b>

### 14. Debtors

	Group 2018 £	Charity 2018 £	Group 2017 £	Charity 2017 £
Trade debtors	13,944	10,727	3,945	3,343
Related party balances	34,251	98,218	20,889	75,308
Prepayments and accrued income	24,153	22,407	20,941	17,155
Tax and Social Security	7,605	7,605	-	-
	<b>79,953</b>	<b>138,957</b>	<b>45,775</b>	<b>95,806</b>

# Dartmoor Zoological Society

## Notes to the accounts

Year ended 31 December 2018

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

	Group 2018 £	Charity 2018 £	Group 2017 £	Charity 2017 £
Trade creditors	82,674	55,945	67,831	39,622
Other creditors	1,878	1,878	1,810	1,810
Taxation and social security	34,833	17,601	29,846	12,753
Accruals and deferred income	16,125	7,708	17,554	6,015
Related party balances	26,625	26,625	21,300	21,300
Hire Purchase	3,333	3,333	3,333	3,333
Loans	279,467	279,467	205,000	205,000
	<u>444,935</u>	<u>392,557</u>	<u>346,674</u>	<u>289,833</u>

### 16. Creditors - Amounts falling due after one year

	Group 2018 £	Charity 2018 £	Group 2017 £	Charity 2017 £
Hire Purchase	-	-	3,331	3,331

### 17. Operating lease commitments

At 31 December 2018 annual commitments under non-cancellable operating leases were as follows:

	2018 £	2017 £
Expiring within one year	-	-
Expiring between two and five years	6,924	-
Expiring in over five years	<u>1,109,726</u>	<u>1,178,930</u>

### 18. Status

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

# Dartmoor Zoological Society

## Notes to the accounts

Year ended 31 December 2018

### 19. Funds

	Eco Perch	Other		Total
	Restricted	Restricted	Unrestricted	
	£	£	£	£
<b>Balance brought forward at 1 January 2018</b>	86,694	9,216	(188,977)	<b>(93,067)</b>
Income	-	17,592	1,102,485	<b>1,120,077</b>
Expenditure	(4,563)	(17,734)	(1,180,178)	<b>(1,202,475)</b>
<b>Balance carried forward at 31 December 2018</b>	<b>82,131</b>	<b>9,074</b>	<b>(266,670)</b>	<b>(175,465)</b>
<b>Represented by:</b>				
Fixed assets	82,131	-	49,150	<b>131,281</b>
Stocks	-	-	32,680	<b>32,680</b>
Debtors	-	-	79,953	<b>79,953</b>
Cash at bank and in hand	-	9,074	16,482	<b>25,556</b>
Creditors due within one year	-	-	(444,935)	<b>(444,935)</b>
	<b>82,131</b>	<b>9,074</b>	<b>(266,670)</b>	<b>(175,465)</b>

Included within restricted funds are the following balances:

Money received from Plymouth University to fund the building of the Eco Perch. The Eco Perch is leased to Plymouth University and the fund is being depreciated in line with the lease over a period of 21 years. At the year end the fund stands at £82,131.

During the year £11,325 was received from PCC Grantscape for tarmacing works on the paths at the Zoo, this was all spent in the year.

A grant of £2,500 was received from Plymouth City Council in respect of the Superkids Pond Project, at the year-end £1,390 was unspent and will be carried forward against future expense.

Income of £3,635 was received during the year towards the wolf enclosure, this has been added to the brought forward balance of £464. The year-end balance of £4,099 will be carried forward towards future purchases.

Donations of £132 were received during the year towards animal costs, this has been fully spent in the year.

During the year £5,167 was spent from the balance brought forward of £8,752 from Simon Almond for animal welfare purposes. The balance at the year-end was £3,585 and this will be carried forward for use in future years.

# **Dartmoor Zoological Society**

## **Notes to the accounts**

**Year ended 31 December 2018**

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### **20. Related party transactions**

#### **Benjamin Mee (trustee and CEO)**

During the year the charity and subsidiary leased the land and buildings at Dartmoor Zoological Park from Benjamin Mee and his mother, who own the site personally. The total rent due in the period amounted £63,900 with a balance outstanding of £26,625 (2017:£21,300) at the year end. Sadly after the year end Mrs Mee passed away leaving the ownership of the land and buildings uncertain until clearance of probate, although it is expected that this will remain within the immediate control of the Mee family.

During the year total costs of £11,684 (2017:£4,039), were paid by the charity on behalf of Benjamin Mee

- £1,948 was paid in line with the charity's policy for volunteers on subsistence and
- £9,736 was paid in respect of broadband, telephone, electricity and new power supplies in respect of property owned privately by Benjamin Mee. Part of the property was used in the year as Mr Mee's place of work on behalf of the Charity as CEO. At the year-end £18,069 (2017 - £5,947) was due to the group.

At the beginning of the year Benjamin Mee had total loans of £155,000 outstanding from the Charity.

Of the loans outstanding at the beginning of the year, an amount of £140,000 loaned to the charity in June 2017 bears interest at 9% (equivalent to the amount paid by Benjamin Mee personally) per annum and has no fixed repayment terms. The loan to the charity is financed by a personal loan which is secured against the land and buildings at Dartmoor Zoological Park. The remaining £15,000 is interest free and has no repayment terms.

Benjamin Mee made the following additional loans to the Charity during the year:

- 2 March 2018 £40,000
- 9 March 2018 £10,000
- 15 March 2018 £20,000
- 28 March 2018 £15,000

The additional loans are interest free and have no repayment terms.

At the year-end £23,200 has been repaid in respect of the total amounts loaned. Total loans outstanding at the year-end were £216,800 (2017 - £155,000)

After offsetting the amounts paid on behalf of Benjamin Mee – as noted above – the total amounts outstanding from the Charity to Benjamin Mee at the year-end were £198,731 (2017 – £149,053)

Benjamin Mee is a director of DZOO Limited. DZOO Limited ran the Zoological Park prior to the incorporation of the CIO, at the end of the year DZOO owed the charity and its subsidiary £16,182 (2017 - £14,922).

#### **Simon Almond (trustee)**

At the beginning of the year Simon Almond had loans of £50,000 outstanding from the Charity.

# Dartmoor Zoological Society

## Notes to the accounts

Year ended 31 December 2018

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Simon Almond made the following additional loans to the Charity during the year:

- 25 January 2018 £20,000
- 1 June 2018 £10,000
- 12 December 2018 £15,000

All amounts loaned by Simon Almond are interest free.

Repayments of £20,000 in March 2018, £5,000 in May 2018 and £3,667, in both August and September 2018, were made against the loans in the year. A repayment of £3,667 per month will be made by the Charity against the loans when it is financially viable. At the year-end £62,667 (£2017: £50,000) was outstanding.

During the year the Charity applied for a grant that required a donation to be made to DWML before funds would be released. Simon Almond paid an amount of £1,246 to enable the Charity to receive a grant of £11,325. This will not be repaid.

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

### Dartmoor Zoo Enterprises Limited

The charity sublets part of the property at Dartmoor Zoological Park to its subsidiary. There is no formal lease agreement between the charity and its subsidiary, no rent has been charged in the current year (2017 - £nil).

### Dartmoor Zoological Society – company number 10606514

On the 7 February a company limited by guarantee was incorporated with the name Dartmoor Zoological Society. Two of the Trustees of the charity are directors of the company. The company is dormant. It is intended that this company will replace Dartmoor Zoo Enterprises Limited.

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

	2018 £	2017 £
Net movement in funds	(82,398)	(107,365)
Add back depreciation charge	29,457	26,636
(Increase) / decrease in stocks	(15,387)	77
(Increase) / decrease in debtors	(34,178)	34,255
Increase in creditors	94,930	82,115
<b>Net cash (used) / generated by operating activities</b>	<b>(7,576)</b>	<b>35,718</b>