

# **Dartmoor Zoological Society**

(A Charitable Incorporated Organisation)

## **Consolidated Annual Report For the year ended 31 December 2019**

**Registered charity number: 1158422**

# **Dartmoor Zoological Society**

**Year ended 31 December 2019**

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# Dartmoor Zoological Society

## Trustees and Advisors of the charity

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### Trustees

Mr Benjamin James (Chairperson)  
Mr Simon Almond  
Mr Benjamin Mee (Voluntary CEO)  
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

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### Bankers

CAF Bank Ltd  
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L30 4GB

# **Dartmoor Zoological Society**

## **Trustees' Report**

### **Year ended 31 December 2019**

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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 2019. 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 Constitution, 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 1 January 2019.

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

The objects of the Charity are predominantly to benefit the public by operating a zoo and providing education for students to learn about animals, nature and conservation.

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***

Following a very difficult 2018, there was a very positive start to 2019. Visitor number increased significantly in February due to excellent weather during the school-half term and significant media coverage relating to the big cat rope pull enrichment exercise.

Visitor numbers continued to increase over the year along with a significant increase in social media followers. This was primarily as a result of our bringing our marketing function back in house and employing a specialist in digital marketing. This role was combined with that of event planning and got off to a positive start, although the marketing elements did overtake events. At the end of 2019, we decided to transfer the responsibility for events to a different person. The overall increase in brand recognition was a major step forward.

Our visitor numbers increased in 2019 to 63,411 single entry visitors, plus members, educational visitors and those purchasing experiences

The Mee family donated the zoo to the Charity in 2015, however, due to the associations between the zoo and the Hollywood Film "We Bought a Zoo", there has remained a public perception that the zoo remains privately owed. We put in place a clearer message that the zoo is a charity, not privately owned.

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Two significant management changes were the recruitment of Thomas Roberts as Head of Finance in September and the subsequent appointment of the Head of Education and Research, Coral Jonas, as the acting deputy CEO for one year, subject to quarterly reviews. Coral's appointment was to remove some of the operational pressures from the voluntary CEO. In freeing up the CEO's time, significant efficiencies commenced in a number of areas.

Having a number of empty enclosures at the start of the year, the team undertook a great deal of work to ensure that new animals were sourced, animals were moved between enclosures to ensure that were in the most appropriate housing and our breeding programme commenced with our Marmosets and the Yellow Headed Geckos.

The Ethics Committee was further strengthened and new policies and procedures were trialled. This process culminated in a new Ethics Policy being approved in 2020.

#### ***Animal Developments***

With the help and support of donors, we were able to repurpose an empty meerkat overflow enclosure to create a new mini-monkey enclosure. This is a partially glazed enclosure which gives excellent opportunities to see the animals. We have settled a pair of Red-handed Tamarins, a new species for the Charity, into this new enclosure. Our aim is to develop a wider primate habitat and mix the Red-handed Tamarins with other primates.

Ted and Marmalade our marmoset pair, welcomed the birth of four infants in 2019. This was the first time in many years that we had successfully bred primates. All of the infants survived, showing that we had clearly established the correct support structure to encourage breeding within the Charity. This was closely followed with our otter pair breeding four healthy pups. Mum and Dad settled into caring for them well. Although there was some sad news early in 2020 when one of the pups died.

We lost our elderly pair of Vervet Monkeys in 2019. They had been with us for over 15 years and are much missed. It was necessary to allow their enclosure to lay fallow from primates for a minimum of 6 months. Therefore, we introduced a pair of East African Crowned cranes into this enclosure, another new species for the Charity. In time they will be transferred to a repurposed African aviary exhibit.

Jasiri our African Lion has been alone since the death of lioness, Josie. Two lionesses transferred from Longleat Safari Park to join him this year. Introductions have been complicated and they are spending time in separate enclosures. However, full introduction is expected to be completed in 2020. This exercise has shown how skilled our acting curator and keeper team have become in the management of animals with complex needs.

Only four zoos in the UK hold Luzon Cloud Rats in their collections, we were delighted to be selected to hold this interesting species. We repurposed an existing enclosure to house the Cloud Rats, creating a nocturnal environment with excellent viewing for the public.

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Our collection has been aging and in 2019 we lost a number of our animal friends, these included two Grey Wolves, a Raccoon, two Raccoon Dogs, and a Lionheaded rabbit. We also lost Hayley, our beloved European Brown Bear and one of the oldest bears in captivity in Europe. The losses were a mix of natural deaths and ethical decisions. There was some controversy within the Charity in relation to a difference of opinion on timing in relation to Hayley's departure. The new ethics procedures on appeals worked well and the matter was settled within the new appeals procedure. We were pleased how this worked, specifically protecting the interests of the animal concerned.

The reptile and arachnid collection has a much shorter lifespan than the mammalian collection and the following animals left the collection, a Brazilian Black Tarantula, a Panther Chameleon, a Gooty sapphire tarantula, a Millipede and a Dead leaf mantis.

Having been approved to take part in the European captive breeding program for the Amur Leopard in 2018, we were not able to commence this project, however, this is a project on which we continue to work.

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

The changes introduced in 2018 to the Discovery, Learning, Education and Research department were all complete by the start of 2019. The new public engagement talks were structured and engaging, the Rangers Academy was fully booked and we were also fully booked for the Duke of Edinburgh Gold Award Rangers Programme.

The number of education visitors to the Charity increased in 2019 to 10,949 an increase of 875 over 2018, which had seen a 20% decline. This increase was in contrast to zoo educational visits across all zoos which remains in decline. This does mean that the educational zoo sector remains very competitive and the education department will continue to develop programmes to ensure that we attract as many educational visitors as possible.

Private outreach companies that are not as regulated as charitable zoos are a cause for concern. Their unregulated status means they can take larger more impressive animals out to schools. This remains a concern for us, both as a source of competition and concern as to how these unregulated visits to schools and colleges could negatively impact on the reputation of all outreach programmes.

In 2019, the first batch of new researchers continued their work and we also welcomed additional researchers in September. We had aimed to publish three papers to international journals, in the end we published two papers:

- Enclosure use in captive Iberian Wolves (*Canis lupus signatus*): Analysis of spatial use and the associated behaviours between Iberian Wolves at Dartmoor Zoo; and
- Review: From Tug of War to Tug of Words.

One of the aims for this year was to increase the number of research projects. This has been successful and we currently have 25 ongoing research projects. We hope that this will allow us to continue to increase the number of papers that we publish year on year.

We have not been able to develop our partnership with a local nursery to provide pre-school services permanently on site. However, we continue to explore the possibility of bringing pre-school children to the Charity in bespoke classrooms.

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Our educational aims for 2020 are to work to increase our outreach and general education visit numbers, conduct fundraising for the conservation work that we undertake and continue to improve the whole zoo signage. We also aim to continue to maintain the work with leading universities to attract new research projects.

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

The curator that joined us in 2018, concluded that the role was not for him and left us in the autumn of 2019. Our Head Keeper, again stepped into the role of Acting Curator, completing all outstanding projects for 2019 and has provided a very steady hand leading the team through a complicated transition. We are currently reviewing the structure of the team and working practices under the Acting Curator and will assess recruitment once the review is complete.

We recruited new members of the Ethics Committee along with the new procedures. We are currently working on development and aim to recruit a medical doctor and a priest to the Ethics Committee in 2020. We will continue with the development of our ethical policies.

We manage the Charity's collection using ZIMS. Currently a number of paper records are kept which are transferred to ZIMS as and when time is available. During 2020 we expect to phase out all paper records and ensure that the technology is in place for all records to be placed straight into ZIMS without creating paper records. We believe that this will free up keeper time and ensure that all records are kept up to date.

While our website is the showcase of the Charity, we have discovered that it is not easy to update or maintain following the latest security upgrades. We aim to develop a new website in 2020 which addresses all of our current concerns.

We have been very aware that our fundraising is too low for a charitable zoo. This has been complex to address as we have not had the funds available to develop a core fundraising team and have been reliant on non-specialist employees and volunteers. We recruited a fundraising lead in 2019 who started in November and has put in place a number of community links and raised significant sponsorship in respect of the naming rights of the Otter cubs.

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

2019 has been a consolidation year for the site. We have undertaken a complete review of our boundary fence and rated each post using the traffic light system. No dangerous posts were identified, but we identified a number that will need to be replaced and we started work on the replacement of these posts. We are moving from wooden posts to galvanised steel.

We also repurposed a number of enclosures and undertook remedial work on others. Work has also started on a complete refurbishment of the bear house, which will house primates from 2020. This will also require considerable upgrades to the enclosure.

The water for the grounds is provided from a bore hole sunk in the 1960s and this does mean that water pressure can be low after animal rounds. We have undertaken a full survey of the issues and identified that a new source of water will be required. Further, we have concerns about flooding in some areas of the grounds and a lack of water in some streams and ponds has also been identified for work in 2020.

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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 big cat enclosures have continued. We have also replaced hotwire around enclosures and instigated triple locking on the category one animal enclosures. The lion house has also received a number of upgrades allowing easier movement between the internal rooms for the lions. This increases capacity in case of illness and enhances keeper safety.

We have continued a pro-active and busy schedule with our 1,000+ trees. Our tree database was fully overhauled by one of the research students, an environmental science undergraduate, which our contracted arboriculture surveyors will use going forward. An elderly tree which had been regularly assessed unexpectedly fell during a storm. This did breach an enclosure, but due to the policies and procedures in place, no animals escaped and the damage was repaired in a few hours.

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

Following a review of the menu (in 2018) aimed at ensuring we used fresh, local produce, local suppliers and regular specials, we saw a significant increase in profit margin. We believe that this was also due to the work undertaken on visual awareness of our policies on sustainable and ethical purchasing using printed information, handouts and informative chalk boards.

We created a new coffee bar in the restaurant in 2019 which provides high quality coffee and snacks to our visitors without the need to queue in the restaurant with those seeking full meals. This has been a very popular addition, also providing additional serving space during events.

We also undertook a lot of work on refreshing our retail offering, purchasing ethical products, from recycled materials and reducing plastic etc, whilst ensuring the right amount of cute and cuddly gifts at the same time.

We continued to develop the skills of our kitchen staff and they have experienced creating new dishes which have been added to the menu during their training periods.

Combining the marketing and events role was not as successful as we hoped. The marketing work took the majority of time, meaning events were not given the resources required. In 2020, the roles will be revised and events and marketing will be separated. Marketing will remain within the Charity and will not be outsourced as it was prior to 2019.

We held a number of events, including fundraising days, wedding fairs and continued with our Spring Autumn and Christmas fairs.

The number of wedding bookings increased and we are hoping to redevelop our wedding offering in 2020.

#### ***Wellbeing***

Our wellbeing programmes are very important to the Charity and comprise:

- Superkids;
- PTSD support programmes, especially for current and former service personnel;
- mental health awareness;
- wellness through nature; and



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- corporate CSR support.

The Wellness Through Nature programme is rapidly building momentum.

The look and feel of the grounds have improved again, thanks largely to the charity's novel use of hours of free and willing labour from corporate social responsibility (CSR). The Charity 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 Charity, the employees from their Plymouth call-centre showed slightly reduced call numbers but higher overall sales and significantly increased customer-satisfaction, meaning that they maintained their links with the Charity for a further year.

Service providers in the health sector (private and public) continue to become 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.

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 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.

### **Supporters**

We would like to thank all of those that have visited and supported the Charity 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 Charity.

We would also like to acknowledge the local partners and organisations who have helped us throughout 2019 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.
- **Air Improve Ltd** – Free servicing and repairs of our air conditioner in the Jaguar restaurant.
- **Aquamarine** – Free Google Analytics support.
- **StudioSE and Square Apple** – Free website support and development.
- **Babcock** – Free project management support underway for development of a maintenance system.

### **Financial Review**

The consolidated deficit for the year was £42,960 (2018 – deficit £82,398). We had hoped to complete the year with a surplus, however, bad weather at the end of the year meant that we did not cover our costs for the last few months of the year. We are taking active steps to address increasing income to cover these costs.

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

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Historically, the deficit has been as a result of losses within the trading company and reduced fundraising. Following a concerted effort in 2019, the trading company made a surplus, having broken even in 2018. Not only did trading income increase, it was possible to improve efficiency, whilst also improving the range of goods sold in the shop. We were delighted with the increase in trading income and expect the trading company to decrease its debt to the Charity in 2020.

There was an increase of £74,295 in income with a small corresponding increase in costs. Overall income was £1,194,372 (2018: £1,120,077) and costs in 2019 increased to £1,237,332 (2018: £1,202,475). Fundraising income was down, mainly due to a reduction in large one-off donations, whilst small donations increased. Trading income did recover in 2019 and increased by £38,651 to £378,752 (2018: £340,101). Generally, this resulted from work undertaken by the executive team and the trustees to increase in the amount that each person visiting the zoo spent.

Wedding income reduced slightly due to not having an event person in post in 2018. However, interest in bookings for 2020 increased considerably, only to be affected by the COVID-19 pandemic.

The steps which were introduced in 2018 to increase visitor numbers continued to work and as set out above visitor numbers increased. We believe that this was due to an increased focusing on marketing, bringing marketing in house and increasing the number of animals so that there were limited empty enclosures.

We had expected an increase in the number of weddings to take between 18 and 36 months after the end of the 2019 year as bookings for the future had increased significantly, this timing has been delayed due to COVID-19. 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. In 2019 we lost a number of the older animals and obtained new exhibits and new animals. We have begun implementing a new animal collection plan created by the Deputy CEO and the Acting Curator to ensure that as animals leave, we are in a position to replace them with younger, interesting species with high conservation and education value. The trustees are very pleased with the work that has been undertaken by both of these key team members. This has allowed both an increase in paid memberships and many others returning to the zoo on a more regular basis.

Cashflow can be difficult to manage, but cashflow 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 our new Head of Finance has undertaken a complete review of suppliers. This will result in year on year savings on a number of costs including utilities. The trustees are very grateful to the work that has been done in this area.

Our significant disappointment was that we did not raise the charitable donations for which we had budgeted. One of the reasons for this was the delay in the recruitment of the fundraising lead and another was the need to develop a clear message on the fundraising requests. We believe that the work we have done in this area will show significant increases to fundraising in 2020.

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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.

#### **Post Year End Events**

2020 started with a small decrease in visitor numbers due to the bad weather, then in March we were forced to close to the public until 8 July due to COVID-19. We placed 69% of the employees on furlough and launched an emergency fundraising appeal, at the same time as preparing for the worst-case scenario of having to close the Charity, potentially euthanising a number of the animals.

The fundraising campaign worked and the money raised plus Government support resulted in sufficient income to survive the closure and the limitations on reopening. The total amount received from individual and corporate donors and local authority and DEFRA grants to September 2020 amounted to just over £480,000 of which only £10,000 was restricted. The donated income was applied to animal welfare, including keeper costs and significantly helped our position until ticket income recommenced.

We have introduced a new fundraising database and have consolidated the information which we hold. This shows that we have over 15,000 supporters, many of which have given donations to support the work of the Charity in 2020. These supporters have shown a commitment to the work of the Charity and show a sustainable future.

We remain limited in the number of people that we can accept into the Zoo each day, to just under half our capacity, pre-booking has made it much easier to manage costs as we know exactly how many people will be visiting each day. This year we have also introduced a new till system and a new on-line payment system, this has resulted in Gift Aid on ticket sales more than doubling.

During the winter, the Charity spends more than it receives in ticket income. This means that cash generated in the summer covers the costs through the winter. We reopened the Zoo at the beginning of July 2020 and whilst we did not achieve our usual number of visitors, we reached capacity for much of July and all of August. The majority of visitors were local due to travel restrictions and we did not see the return of our elderly visitors, but a significant number of families visited. We also significantly increased the number of memberships sold in 2020.

At the date of this report our cash balanced stood at approximately £400,000. Our cash flow projections show sufficient reserves to be able to pay the costs of operating the Charity through to Easter 2021, even if a further lockdown is imposed until the end of 2020. Once we reach Easter, assuming there are no further lockdowns, anticipated income is greater than expenditure until at least October. Even with restrictions on the number of visitors each day in 2021 we should be able to generate more income than expenditure.

As we will need to access reserves to operate over the winter, we are also applying for a grant from DEFRA to support animal care and our ongoing maintenance programme over the winter. If successful, this will allow urgent roof repairs to our barns, repairs to the fencing, weather proofing animal houses and replacement of the septic tank system. Recent appeals for donations have proved to be successful.

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It costs approximately £15,000 per week to operate the Charity when it is closed to the public with employee support programmes. We believe that between the current reserves, support programmes and donations, we have reserves of around twelve weeks and can survive another lockdown. When open to the public if our rolling average number of visitors remains at above 100 per day, and donations remain at a steady level, all costs can be covered.

There is a clear income stream to ensure that the Charity is clearly viable to December 2021 and for the long term. With the numbers of visitors being able to increase, ticket income and our new fundraising programme will provide sustainable income for the future.

### **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 again increased in 2019;
- income from all areas of the Charity and trading company has increased;
- the changes made have had a positive impact on financial stability;
- costs are carefully controlled;
- 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.

In addition, the income from voluntary donations and government grants have been significant and have ensured that the Charity has sufficient cashflow until at least Easter 2021 when it is expected that visitors will return following any winter lockdown. From Easter 2021 sufficient cash will be generated by visitors and donations to ensure that we remain a going concern. It is expected that donations over the winter will ensure that we have sufficient cash-flow until the end of 2021 and possibly more, even without taking into account entry income.

### **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 with the Charity;
- 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 in the grounds, 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.

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### **Plans for Future**

Heading into 2020, we had a number of plans to develop the site and the animal experience. However, many of these were put on hold as a result of COVID-19. Key plans are:

- to enhance the visitor experience in the restaurant;
- to apply for capital grants to help fund improvements in our all-weather appeal;
- to develop the children's play area;
- to finalise the refurbishment of the old bear house for a new primate exhibit;
- to review the water management plan on site;
- to develop our aviaries; and
- to complete the essential work on the boundary fence.

### **Fundraising Statement**

The Charity is registered with the Fundraising Regulator and undertakes all of its fundraising in accordance with the Code of Fundraising Practice.

We have not undertaken any fundraising campaigns in 2019, all donations which have been received have been made on a voluntary basis. However, we have publicised that we are a charity and that we accept donations. This has been promoted through our social media feeds and our website. Our fundraising policies are signed off annually by the trustees. We have not engaged with any third parties to undertake fundraising on our behalf. A small number of donations have been received from supporters taking part in third party events and raising sponsorship.

We have recruited a new fundraising lead in 2019 and they will be responsible for managing future fundraising campaigns.

We have not received any complaints in 2019 in respect of our fundraising practices.

As an animal charity we are aware that our supporters are emotionally involved with our collection and that asking for money for animals is generally emotive. We ensure that our staff are trained in understanding that vulnerable people will be among our donors and we ensure that we do not expressly target elderly people or other vulnerable groups for donations. We ensure that we engage with our supporters to identify their interests. We are also looking to introduce a new fundraising database which will ensure that we can identify vulnerable supporters and ensure that we work appropriately with all groups.

### **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.

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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. We have shown in 2019 that by revitalising the collection we have increased the number of visitors and we expect this to continue with our current plans.

The additional major risks that we face are:

- COVID-19 exposure and isolation;
- 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.

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.

The strategic plan developed in 2018 has been actioned and amended to take into account the issues raised by COVID-19. This will continue with the development and refurbishment of new enclosures, review and development of each team and ensuring that the grounds are completely revitalised.

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. Our fundraising in 2020 has shown that we have the ability to raise funds and that people are willing to make donations. Increasing regular giving is a priority for 2020.

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### **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 to generate reserves 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 Charity and care of the animals, allowing income from entry fees, education and events to be divided between creating a strong reserve and developing the grounds.

As of the middle of 2020, a reserve of £225,000 had been developed, meaning that the trustees are on the way to achieving their reserves policy aim by 2023.

### **Related and connected parties**

A summary of transactions occurring during the year ended 31 December 2019 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.

### **Volunteers**

Over the course of 2019, we received support from 60 volunteers delivering a huge 15,564 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 South West Limited (**G4G**). The G4G Volunteers and Staff have provided approximately 1,060 hours of volunteer time within the grounds

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

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- 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;
- undertaken the clearing of overgrown areas of the park;
- planted appropriate plants in some of the larger enclosures to provide cover and enrichment for the animals;
- pruned and maintained the hedges around the Tennis Courts and the Fern Garden.

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 the Charity.

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 Charity 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 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.

#### **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 Constitution. 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.



## **Dartmoor Zoological Society**

### **Trustees' Report**

#### **Year ended 31 December 2019**

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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.

11 December 2020

Approved by the trustees of the charity on ..... and signed on its behalf by:

*Benjamin James*

**Benjamin James**  
**Chairman**

# **Dartmoor Zoological Society**

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

### **Year ended 31 December 2019**

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#### **Opinion**

We have audited the financial statements of Dartmoor Zoological Society (the 'charity') for the year ended 31 December 2019, 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 2019 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.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **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

# **Dartmoor Zoological Society**

## **Trustees' Report**

### **Year ended 31 December 2019**

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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 the audit, we have not identified material misstatements in the Trustees' Report.

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.

# **Dartmoor Zoological Society**

## **Trustees' Report**

**Year ended 31 December 2019**

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### **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 auditors' 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*

**Duncan Leslie (Senior Statutory Auditor)**

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

**Dartmoor Zoological Society**  
**Consolidated Statement of Financial Activities**  
**Year ended 31 December 2019**

		<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
	<b>Notes</b>				
<b>Income</b>					
<b>Donations, sponsorships and legacies</b>	2	4,601	10,164	<b>14,765</b>	21,155
<b>Charitable activities</b>	3	-	800,667	<b>800,667</b>	758,735
<b>Investment income</b>		-	186	<b>186</b>	86
<b>Other trading activities</b>	4	-	378,754	<b>378,754</b>	340,101
<b>Total income</b>		<b>4,601</b>	<b>1,189,771</b>	<b>1,194,372</b>	1,120,077
<b>Expenditure</b>					
<b>Raising funds</b>					
Advertising and PR expenditure	6	-	21,385	<b>21,385</b>	32,934
<b>Charitable activities</b>	7	18,025	845,344	<b>863,369</b>	830,433
<b>Other trading activities</b>	8	-	352,578	<b>352,578</b>	339,108
<b>Total expenditure</b>		<b>18,025</b>	<b>1,219,307</b>	<b>1,237,332</b>	1,202,475
<b>Net expenditure and net movement in funds for the year</b>		<b>(13,424)</b>	<b>(29,536)</b>	<b>(42,960)</b>	(82,398)
<b>Reconciliation of funds</b>					
Total funds brought forward		91,205	(266,670)	<b>(175,465)</b>	(93,067)
<b>Total funds carried forward</b>		<b>77,781</b>	<b>(296,206)</b>	<b>(218,425)</b>	(175,465)

**Dartmoor Zoological Society****Balance Sheet****At 31 December 2019**

	Note	Group 2019 £	Charity 2019 £	Group 2018 £	Charity 2018 £
<b>Fixed assets</b>					
Tangible assets	12	<b>116,385</b>	<b>115,901</b>	131,281	130,676
Investments		-	<b>2</b>	-	2
		<b>116,385</b>	<b>115,903</b>	131,281	130,678
<b>Current assets:</b>					
Stock	13	<b>21,956</b>	-	32,680	-
Debtors	14	<b>52,142</b>	<b>102,497</b>	79,953	138,957
Cash at bank and in hand		<b>18,180</b>	<b>13,924</b>	25,556	23,020
<b>Total Current Assets</b>		<b>92,278</b>	<b>116,421</b>	138,189	161,977
<b>Liabilities:</b>					
Creditors falling due within one year	15	<b>(427,088)</b>	<b>(401,362)</b>	(444,935)	(392,557)
<b>Net current liabilities</b>		<b>(334,810)</b>	<b>(284,941)</b>	(306,746)	(230,580)
<b>Total assets less current liabilities</b>		<b>(218,425)</b>	<b>(169,038)</b>	(175,465)	(99,902)
Creditors falling due after one year	16	-	-	-	-
<b>Net (liabilities)</b>		<b>(218,425)</b>	<b>(169,038)</b>	(175,465)	(99,902)
<b>The funds of the charity</b>					
Restricted funds	19	<b>77,781</b>	<b>77,781</b>	91,205	91,205
Unrestricted funds	19	<b>(296,206)</b>	<b>(246,819)</b>	(266,670)	(191,107)
		<b>(218,425)</b>	<b>(169,038)</b>	(175,465)	(99,902)

The notes at pages 18 to 32 form part of these accounts.

Approved by the trustees on 11 December 2020 and signed on their behalf by:

**Benjamin James****Chairman***Benjamin James*

**Dartmoor Zoological Society**  
**Consolidated Statement of Cash Flows**  
**Year ended 31 December 2019**

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	<b>Note</b>	<b>Total funds 2019 £</b>	<b>Total funds 2018 £</b>
<b>Net cash (used in) operating activities</b>	21	<b>(5,821)</b>	<b>(7,576)</b>
<b>Cash flows from investing activities</b>			
Purchase of fixed assets		<b>(1,555)</b>	<b>(15,331)</b>
<b>Net cash (used in) investing activities</b>		<b>(1,555)</b>	<b>(15,331)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(7,376)</b>	<b>(22,907)</b>
Cash and cash equivalents brought forward		<b>25,556</b>	<b>48,463</b>
<b>Cash and cash equivalents carried forward</b>		<b>18,180</b>	<b>25,556</b>

# **Dartmoor Zoological Society**

## **Notes to the Accounts**

**Year ended 31 December 2019**

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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 2019)

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 and the COVID-19 pandemic, due to the continued support provided by the Trustees themselves – see page 9 of the accounts.

#### **(b) Basis of consolidation**

The financial statements consolidate the accounts of the Dartmoor Zoological Society and its subsidiary undertaking. No statement of financial activities is presented for the charity as permitted. See note 20.

#### **(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.



# Dartmoor Zoological Society

## Notes to the Accounts

Year ended 31 December 2019

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### (f) Taxation

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

### (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 holds the following financial instruments:

- Short term trade and other debtors and creditors; and
- Cash and bank balances

All financial instruments are classified as basic.

### Recognitions and measurement

The charity has chosen to apply the recognition and measurement principles in FRS102. Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the charity's obligations are discharged, expire or are cancelled.

These instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash and other consideration expected to be paid or received, after taking account of impairment adjustments.

### Operating leases

Rental under operating leases are charged to the Statement of Financial Activities incorporating income and expenditure account on a straight-line basis over the term of the lease.

### Defined contributions pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension funds and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

# Dartmoor Zoological Society

## Notes to the Accounts

Year ended 31 December 2019

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Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### (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 2019 £	Unrestricted 2019 £	Total 2019 £	Restricted 2018 £	Unrestricted 2018 £	Total 2018 £
Donations	4,601	9,464	<b>14,065</b>	1,409	19,746	21,155
Sponsorship	-	700	<b>700</b>	-	-	-
	<b>4,601</b>	<b>10,164</b>	<b>14,765</b>	1,409	19,746	21,155

# Dartmoor Zoological Society

## Notes to the Accounts

### Year ended 31 December 2019

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#### 3. Income from charitable activities

	Restricted 2019 £	Unrestricted 2019 £	Total 2019 £	Restricted 2018 £	Unrestricted 2018 £	Total 2018 £
Admissions	-	609,279	<b>609,279</b>	-	572,641	572,641
Memberships	-	21,336	<b>21,336</b>	-	-	-
Grants	-	-	-	13,825	-	13,825
Education	-	85,259	<b>85,259</b>	-	72,369	72,369
Experiences and events	-	78,967	<b>78,967</b>	2,358	85,113	87,471
Other	-	5,826	<b>5,826</b>	-	12,429	12,429
	-	<b>800,667</b>	<b>800,667</b>	16,183	742,552	758,735

#### 4. Income from trading activities

	Total 2019 £	Total 2018 £
Restaurant sales	<b>265,007</b>	229,004
Retail sales	<b>78,090</b>	68,412
Weddings and events	<b>34,051</b>	41,626
Other income	<b>1,606</b>	1,059
	<b>378,754</b>	340,101

Income from trading activities is all unrestricted income.

# Dartmoor Zoological Society

## Notes to the Accounts

### Year ended 31 December 2019

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#### 5. Income from trading subsidiary

A net profit 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:

<b>Profit and loss account</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Turnover	<b>377,148</b>	339,042
Cost of sales	<b>(197,134)</b>	(189,569)
Gross profit	<b>180,014</b>	149,473
Operating expenses	<b>(155,444)</b>	(149,539)
Other operating income	<b>1,604</b>	1,059
Operating profit	<b>26,174</b>	993
Other interest receivable and similar income	<b>2</b>	-
Profit before taxation	<b>26,176</b>	993
<b>Balance sheet</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Assets	<b>40,842</b>	45,797
Liabilities	<b>(90,227)</b>	(121,358)
Capital	<b>2</b>	2
Reserves	<b>(49,387)</b>	(75,563)

# Dartmoor Zoological Society

## Notes to the Accounts

Year ended 31 December 2019

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### 6. Expenditure on raising funds

Included in expenditure on raising funds of £21,385 is £nil in respect of restricted funds (2018: £32,934 £2,149 was restricted).

### 7. Analysis of charitable expenditure

	Restricted Total	Unrestricted Total	Total 2019	Total 2018
	£	£	£	£
Animal food, welfare, education and other direct costs	18,025	213,897	<b>231,922</b>	241,735
Staff costs	-	361,490	<b>361,490</b>	354,422
Premises costs	-	110,563	<b>110,563</b>	107,204
Finance costs	-	22,464	<b>22,464</b>	19,993
Support costs (note 9)	-	127,220	<b>127,220</b>	96,665
Governance costs (note 9)	-	9,710	<b>9,710</b>	10,414
	<b>18,025</b>	<b>845,344</b>	<b>863,369</b>	830,433

Included in charitable expenditure of £863,369 is £18,025 in respect of restricted funds (2018 - £20,148).

**Dartmoor Zoological Society**  
**Notes to the Accounts**  
**Year ended 31 December 2019**

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**8. Analysis of trading activity expenditure**

	<b>Total 2019</b>	<b>Total 2018</b>
	<b>£</b>	<b>£</b>
Restaurant food and drink	<b>138,001</b>	145,238
Retail purchases	<b>44,794</b>	28,542
Wedding and event cost	<b>14,339</b>	15,789
Staff costs	<b>133,407</b>	125,702
Premises costs	<b>8,297</b>	7,710
Finance costs	<b>3,512</b>	1,967
Support costs (note 9)	<b>6,945</b>	10,231
Governance costs (note 9)	<b>3,283</b>	3,929
	<b>352,578</b>	339,108

Expenditure on trading activities is all unrestricted expenditure.

**9. Analysis of support costs and governance**

	<b>Support costs 2019</b>	<b>Governance costs 2019</b>	<b>Total 2019</b>	<b>Total 2018</b>	<b>Basis of allocation</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Support staff costs	127,220	-	<b>127,220</b>	96,476	Staff time
Office costs	6,684	-	<b>6,684</b>	9,997	Staff time
Travel costs	140	-	<b>140</b>	272	Staff time
Depreciation	121	-	<b>121</b>	151	Staff time
Legal and professional fees	-	7,638	<b>7,638</b>	9,403	Governance
Audit fees	-	5,355	<b>5,355</b>	4,940	Governance
	<b>134,165</b>	<b>12,993</b>	<b>147,158</b>	121,239	

# Dartmoor Zoological Society

## Notes to the Accounts

### Year ended 31 December 2019

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

The trustees were not reimbursed for expenses and did not receive any remuneration for their services as trustees during the year (2018: nil). Transactions with trustees are disclosed in note 20 of the accounts.

The following staff costs were paid during the year:	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Salaries and wages	<b>574,716</b>	537,121
Social Security Costs	<b>34,531</b>	30,337
Pension Costs	<b>11,771</b>	7,005
Redundancy costs	-	1,854
Other staff costs	<b>1,099</b>	283
	<b>622,117</b>	576,660

There were no employees where emoluments totalled £60,000 or more during the year (2018 – nil).

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

<b>2019</b>	<b>2018</b>
<b>No.</b>	<b>No.</b>
<b>42</b>	53

The aggregate employee benefits payable to key management personnel for the year was £225,850 (2018- £180,306).

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

This is stated after charging:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Depreciation	<b>16,451</b>	29,457
Auditor's remuneration	<b>5,355</b>	5,000

**Dartmoor Zoological Society**  
**Notes to the Accounts**  
**Year ended 31 December 2019**

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**12. Tangible fixed assets**

<b>Group</b>	<b>Property Improvements £</b>	<b>Eco - Perch £</b>	<b>Equipment and Furniture £</b>	<b>Plant and machinery £</b>	<b>Total £</b>
<b>Cost</b>					
At 1 January 2019	30,959	95,820	92,563	5,620	224,962
Additions	-	-	1,555	-	1,555
<b>At 31 December 2019</b>	<b>30,959</b>	<b>95,820</b>	<b>94,118</b>	<b>5,620</b>	<b>226,517</b>
<b>Depreciation</b>					
At 1 January 2019	2,303	13,689	75,928	1,761	93,681
Charge for year	3,096	4,563	8,405	387	16,451
<b>At 31 December 2019</b>	<b>5,399</b>	<b>18,252</b>	<b>84,333</b>	<b>2,148</b>	<b>110,132</b>
<b>Net book amount</b>					
<b>At 31 December 2019</b>	<b>25,560</b>	<b>77,568</b>	<b>9,785</b>	<b>3,472</b>	<b>116,385</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>



**Dartmoor Zoological Society**  
**Notes to the Accounts**  
**Year ended 31 December 2019**

**Charity**

	<b>Property Improvements £</b>	<b>Eco - Perch £</b>	<b>Equipment and Furniture £</b>	<b>Plant and machinery £</b>	<b>Total £</b>
<b>Cost</b>					
At January 2019	30,960	95,820	91,340	5,620	223,740
Additions	-	-	1,555	-	1,555
<b>At 31 December 2019</b>	<b>30,960</b>	<b>95,820</b>	<b>92,895</b>	<b>5,620</b>	<b>225,295</b>
<b>Depreciation</b>					
At January 2019	2,303	13,689	75,311	1,761	93,064
Charge for year	3,096	4,563	8,284	387	16,330
<b>At 31 December 2019</b>	<b>5,399</b>	<b>18,252</b>	<b>83,595</b>	<b>2,148</b>	<b>109,394</b>
<b>Net book amount</b>					
<b>At 31 December 2019</b>	<b>25,561</b>	<b>77,568</b>	<b>9,300</b>	<b>3,472</b>	<b>115,901</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>

**13. Stock**

	<b>Group 2019 £</b>	<b>Charity 2019 £</b>	<b>Group 2018 £</b>	<b>Charity 2018 £</b>
Kitchen and bar stock	<b>7,737</b>	-	9,078	-
Shop retail stock	<b>14,219</b>	-	23,602	-
	<b>21,956</b>	-	32,680	-

**Dartmoor Zoological Society**  
**Notes to the Accounts**  
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**14. Debtors**

	<b>Group 2019 £</b>	<b>Charity 2019 £</b>	<b>Group 2018 £</b>	<b>Charity 2018 £</b>
Trade debtors	<b>24,306</b>	<b>16,193</b>	13,944	10,727
Related party balances	<b>16,182</b>	<b>75,691</b>	34,251	98,218
Prepayments and accrued income	<b>10,841</b>	<b>9,800</b>	24,153	22,407
Tax and Social Security	<b>813</b>	<b>813</b>	7,605	7,605
	<b>52,142</b>	<b>102,497</b>	79,953	138,957

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

	<b>Group 2019 £</b>	<b>Charity 2019 £</b>	<b>Group 2018 £</b>	<b>Charity 2018 £</b>
Trade creditors	<b>16,364</b>	<b>11,534</b>	82,674	55,945
Other creditors	<b>3,370</b>	<b>3,370</b>	1,878	1,878
Taxation and social security	<b>21,255</b>	<b>8,537</b>	34,833	17,601
Accruals	<b>14,252</b>	<b>6,074</b>	16,125	7,708
Related party balances	<b>47,925</b>	<b>47,925</b>	26,625	26,625
Hire Purchase	-	-	3,333	3,333
Loans	<b>323,922</b>	<b>323,922</b>	279,467	279,467
	<b>427,088</b>	<b>401,362</b>	444,935	392,557

The repayment terms of the loans balance above are stated in note 22 to the accounts.

**Dartmoor Zoological Society****Notes to the Accounts****Year ended 31 December 2019**

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

	<b>Group 2019 £</b>	<b>Charity 2019 £</b>	<b>Group 2018 £</b>	<b>Charity 2018 £</b>
Hire Purchase	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**17. Operating lease commitments**

At 31 December 2019 annual commitments under non-cancellable operating leases were as follows:

	<b>2019 £</b>	<b>2018 £</b>
Expiring within one year	<b>72,866</b>	70,931
Expiring between two and five years	<b>275,699</b>	282,013
Expiring in over five years	<b>702,900</b>	769,452

**18. Status**

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

**Dartmoor Zoological Society**  
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**19. Funds - Group**

	<b>Eco Perch</b>	<b>Other</b>		
	<b>Restricted</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Balance brought forward at 1 January 2019</b>	82,131	9,074	(266,670)	<b>(175,465)</b>
Income	-	4,601	1,189,771	<b>1,194,372</b>
Expenditure	(4,563)	(13,462)	(1,219,307)	<b>(1,237,332)</b>
<b>Balance carried forward at 31 December 2019</b>	<b>77,568</b>	<b>213</b>	<b>(296,206)</b>	<b>(218,425)</b>

	<b>Eco Perch</b>	<b>Other</b>		
	<b>Restricted</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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>(175,165)</b>

# Dartmoor Zoological Society

## Notes to the Accounts

### Year ended 31 December 2019

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#### 20. Funds - Charity

	<b>Eco Perch</b>	<b>Other</b>		
	<b>Restricted</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Balance brought forward at 1 January 2019</b>	82,131	9,074	(191,107)	<b>(99,902)</b>
<b>Income</b>	-	4,601	811,017	<b>815,618</b>
<b>Expenditure</b>	(4,563)	(13,462)	(866,729)	<b>(884,754)</b>
<b>Balance carried forward at 31 December 2019</b>	<b>77,568</b>	<b>213</b>	<b>(246,819)</b>	<b>(169,038)</b>

	<b>Eco Perch</b>	<b>Other</b>		
	<b>Restricted</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Balance brought forward at 1 January 2018</b>	86,694	9,216	(112,422)	<b>(16,512)</b>
<b>Income</b>	-	17,592	762,384	<b>779,976</b>
<b>Expenditure</b>	(4,563)	(17,734)	(841,069)	<b>(863,366)</b>
<b>Balance carried forward at 31 December 2018</b>	<b>82,131</b>	<b>9,074</b>	<b>(191,107)</b>	<b>(99,902)</b>

Restricted funds include:

Income 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 £77,568.

During the year, the balance brought forward of £1,390 on the Superkids Pond Project has been spent on maintenance costs.

From the balance brought forward of £3,585 from Simon Almond for animal welfare purposes, £3,372 has been spent on maintenance costs. The balance at the year-end of £213 will be carried forward for use in future years.

A balance of £4,099 brought forward from 2018 has been fully spent this year in respect of the wolf enclosure.

# Dartmoor Zoological Society

## Notes to the Accounts

**Year ended 31 December 2019**

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Income of £1,200 was received from James Ross during the year, this has been fully spent on coaching fees.

Donations totalling £1,000 were received during the year for the otters, these have been fully spent on animal feed and vet costs.

A donation of £2,000 was received from a long-term supporter during the year towards animal feed and care, this has been fully spent in the year.

Other donations of £401 were received during the year and these have been fully spent on keepers' costs.

### 21. Analysis of net assets between funds - group

	<b>Unrestricted funds 2019</b>	<b>Restricted funds 2019</b>	<b>Total funds 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	38,817	77,568	<b>116,385</b>
Stocks	21,956	-	<b>21,956</b>
Debtors	52,142	-	<b>52,142</b>
Cash at bank and in hand	17,967	213	<b>18,180</b>
Creditors due within one year	(427,088)	-	<b>(427,088)</b>
	<b>(296,206)</b>	<b>77,781</b>	<b>(218,425)</b>

	<b>Unrestricted funds 2018</b>	<b>Restricted funds 2018</b>	<b>Total funds 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	49,150	82,131	131,281
Stocks	32,680	-	32,680
Debtors	79,953	-	79,953
Cash at bank and in hand	16,482	9,074	25,556
Creditors due within one year	(444,935)	-	(444,935)
	<b>(266,670)</b>	<b>91,205</b>	<b>(175,465)</b>

# Dartmoor Zoological Society

## Notes to the Accounts

Year ended 31 December 2019

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### 22. Related party transactions

#### Benjamin Mee (trustee and CEO)

The freehold land, known as Dartmoor Zoological Park, is owned by Benjamin Mee and the Executors of Mrs Amelia Mee (Benjamin Mee's deceased mother, who died in 2019) (the **Executors**). The Charity has a 20-year lease with Benjamin Mee and the Executors of Amelia Mee of which five years have expired. The Charity has licensed occupation of the leased area to the subsidiary trading company. The total rent charged in the year amounted to £63,000 (2018: £63,000) with a balance outstanding of £47,295 (2018: £26,625) at the year end.

Goodamoor House and Cottage are situated within Dartmoor Zoological Park but not included within the land which is leased to the Charity. There are various cross charges which remain from when the land was occupied by the freeholders. Therefore, during the year total costs of £7,685 (2018: £11,684) were paid by the Charity for reimbursement by Benjamin Mee, these were deducted from the outstanding loan balances owned by the Charity Benjamin Mee. Benjamin Mee does not have a personal bank account and all payments received from Benjamin Mee are made via BMEE Limited, the personal service company owned by Benjamin Mee. The outstanding balance at year end owed by Benjamin Mee / BMEE Limited was zero.

- £1,371 (2018: £1,948) was paid in line with the charity's policy for volunteers on subsistence; and
- £6,314 (2018: £9,736) was paid in respect of broadband, telephone, electricity costs for the property owned privately by Benjamin Mee and the Executors and other sundry costs. 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 £nil (2018: £18,069) was due to the group.

At the beginning of the year Benjamin Mee had total loans of £216,800 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. During the year, the charity paid interest of £10,875 to Benjamin Mee. The remaining £76,800 is interest free and has no repayment terms.

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

- 18 January 2019 £10,000
- 28 January 2019 £15,000
- 29 January 2019 £15,000
- 21 February 2019 £15,000
- 27 March 2019 £20,000
- 29 March 2019 £20,000

## **Dartmoor Zoological Society**

### **Notes to the Accounts**

**Year ended 31 December 2019**

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

During the year, the balance outstanding from Benjamin Mee of £18,060 from 2018 and additional costs incurred by the charity on his behalf of £7,685 during the year were reimbursed from the loan account balance.

The total loan outstanding owed from the Charity at the year-end was £286,055 (2018: £216,800).

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 £11,189 (2018: £11,189).

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

At the beginning of the year Simon Almond had loans of £62,667 outstanding from the Charity.

All amounts loaned by Simon Almond are interest free and with no fixed repayment terms.

The charity made a repayment of £4,800 to Simon Almond in May 2019 followed by five monthly repayments of £4,000 between June 2019 and October 2019. At the year-end £37,867 (2018: £62,667) was outstanding from the charity.

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

#### **Dartmoor Zoo Enterprises Limited**

The charity has granted an informal licence of part of the property at Dartmoor Zoological Park to its subsidiary. A sub-lease is not required and the terms of occupation are clear between the group companies. No rent has been charged in the current year (2018: £nil).

#### **Dartmoor Zoological Society – company number 10606514**

On 7 February 2017, 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 Zoological Society, the Charitable Incorporated Organisation once it is registered as a charity.



**Dartmoor Zoological Society****Notes to the Accounts****Year ended 31 December 2019****23. Reconciliation of net movements in funds to net cash flows from operating activities**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Net movement in funds	<b>(42,960)</b>	(82,398)
Add back depreciation charge	<b>16,451</b>	29,457
(Increase) / decrease in stocks	<b>10,724</b>	(15,387)
(Increase) / decrease in debtors	<b>27,811</b>	(34,178)
(Decrease) / increase in creditors	<b>(17,847)</b>	94,930
<b>Net cash (used in) operating activities</b>	<b>(5,821)</b>	(7,576)

**24. Analysis of changes in net debt**

	<b>At 1 January 2019</b>	<b>Cash flow</b>	<b>At 31 December 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash	25,556	(7,376)	<b>18,180</b>
Loans falling due within one year	(279,467)	(44,455)	<b>(323,922)</b>
<b>Total</b>	<b>(253,911)</b>	<b>(51,831)</b>	<b>(305,742)</b>