

REGISTERED NUMBER: 06531168 (England and Wales)

**Strategic Report, Report of the Directors and
Financial Statements for the Year Ended 30 November 2018**

for

Wild Life Group Limited



Wild Life Group Limited (Registered number: 06531168)

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for the Year Ended 30 November 2018**

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Wild Life Group Limited
Company Information
for the Year Ended 30 November 2018

DIRECTORS: J M Minion
S G Minion
Mrs C B Williams
C R Webster
Ms K E Minion

SECRETARY: Ms K E Minion

REGISTERED OFFICE: Brockholes Farm
Brockholes Lane
Branton
Doncaster
Yorkshire
DN3 3NH

REGISTERED NUMBER: 06531168 (England and Wales)

AUDITORS: Granite Morgan Smith Limited
Chartered Certified Accountants and
Statutory Auditors
122 Feering Hill
Feering
Colchester
Essex
CO5 9PY

Strategic Report
for the Year Ended 30 November 2018

The directors present their strategic report for the year ended 30 November 2018.

REVIEW OF BUSINESS

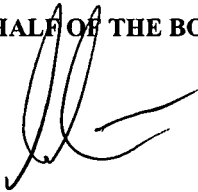
2018 was a year of two halves with the continuing bad weather up to the end of May resulting in turnover at the start of the second half year being £1m behind budget. Then the sun came out and by the end of the year turnover had slightly exceeded budget, being 5% up on the previous year, with EBITDA growing to £5.2m. Annual footfall was maintained at just over 750,000 but this has to be judged against our current Planning Approval limit of 750,000 visitors with the Council actively restricting our growth. However this is an issue we have been critically aware of and is why we took the decision back in 2016 to seek land for expansion and most importantly a new entrance. That land is now secured, planning approval for our major new development has been granted, funding for the first phase has been approved and work started on site in November.

Further good news in relation to early trading for the current year with turnover to the date of signing these accounts being c£1.35m above budget. This is a stunning result and whilst much of this success is clearly related to the fine weather, in complete contrast to the same period last year, it does absolutely validate our decision to embark upon the current major expansion much of which will provide attractions and facilities with very significantly reduced dependence upon weather, seasons and daylight hours.

PRINCIPAL RISKS AND UNCERTAINTIES

The current overdraft facility was renewed in May 2016 with very favourable terms. This clearly indicates the confidence that our bankers have in our performance to date and the long term, future success of the business. The business has operated comfortably within its banking facilities for the reported period and into the current year.

ON BEHALF OF THE BOARD:



J M Minion - Director

14 August 2019

Wild Life Group Limited (Registered number: 06531168)

Report of the Directors
for the Year Ended 30 November 2018

The directors present their report with the financial statements of the company for the year ended 30 November 2018.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of a Wildlife Park.

DIVIDENDS

No interim dividend was paid during the year. A final dividend of 45p per share was paid on 31 May 2018 in respect of the year to 30 November 2017.

The total distribution of dividends for the year ended 30 November 2018 will be £528,390.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 December 2017 to the date of this report.

J M Minion
S G Minion
Mrs C B Williams
C R Webster

Other changes in directors holding office are as follows:

M J Robinson-Leason - resigned 1 March 2018
Ms K E Minion - appointed 20 March 2018

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Strategic Report, the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

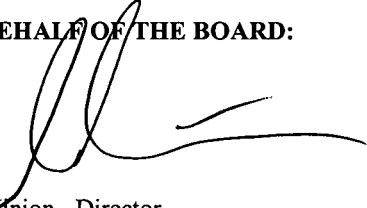
Wild Life Group Limited (Registered number: 06531168)

Report of the Directors
for the Year Ended 30 November 2018

AUDITORS

The auditors, Granite Morgan Smith Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to be 'J M Minion', written over the text 'ON BEHALF OF THE BOARD:'. The signature is fluid and cursive, with a long horizontal stroke extending to the right.

J M Minion - Director

14 August 2019

Report of the Independent Auditors to the Members of
Wild Life Group Limited

Opinion

We have audited the financial statements of Wild Life Group Limited (the 'company') for the year ended 30 November 2018 which comprise the Income Statement, Other Comprehensive Income, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and Notes to the Cash Flow Statement, Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 November 2018 and of its profit 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company 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 directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company'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 directors are responsible for the other information. The other information comprises the information in the Strategic Report and the Report of the Directors, but does not include the financial statements and our Report of the Auditors 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Directors have been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Wild Life Group Limited

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Report of the Directors.

We have nothing to report in respect of the following matters where the Companies Act 2006 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page three, the directors 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 directors determine 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 a Report of the Auditors 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. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Vincent Mark Mellett (Senior Statutory Auditor)
for and on behalf of Granite Morgan Smith Limited
Chartered Certified Accountants and
Statutory Auditors
122 Feering Hill
Feering
Colchester
Essex
CO5 9PY

14 August 2019

Wild Life Group Limited (Registered number: 06531168)

Income Statement
for the Year Ended 30 November 2018

30.11.17 £		Notes	30.11.18 £
12,214,687	TURNOVER		12,940,598
<u>4,760,467</u>	Cost of sales		<u>5,033,369</u>
7,454,220	GROSS PROFIT		7,907,229
<u>4,230,620</u>	Administrative expenses including depreciation		<u>4,799,113</u>
3,223,600			3,108,116
<u>85,559</u>	Other operating income		<u>55,821</u>
3,309,159	OPERATING PROFIT	4	3,163,937
<u>158,467</u>	Interest receivable and similar income		<u>-</u>
3,467,626			3,163,937
<u>117,409</u>	Interest payable and similar expenses	5	<u>114,663</u>
3,350,217	PROFIT BEFORE TAXATION		3,049,274
<u>698,971</u>	Tax on profit	6	<u>728,906</u>
<u><u>2,651,246</u></u>	PROFIT FOR THE FINANCIAL YEAR		<u><u>2,320,368</u></u>

The notes form part of these financial statements

Wild Life Group Limited (Registered number: 06531168)

Other Comprehensive Income
for the Year Ended 30 November 2018

30.11.17 £	Notes	30.11.18 £
2,651,246	PROFIT FOR THE YEAR	2,320,368
<u>-</u>	OTHER COMPREHENSIVE INCOME	<u>-</u>
<u>2,651,246</u>	TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>2,320,368</u>

The notes form part of these financial statements

Wild Life Group Limited (Registered number: 06531168)

Balance Sheet
30 November 2018

30.11.17			Notes	30.11.18
£	£			£
		FIXED ASSETS		
2,075,953		Intangible assets	8	5,258,949
15,469,626		Tangible assets	9	15,725,789
<u>4</u>		Investments	10	<u>4</u>
17,545,583				20,984,742
		CURRENT ASSETS		
	192,767	Stocks	11	206,179
	1,031,979	Debtors	12	886,704
	<u>1,240,068</u>	Cash at bank		<u>37,170</u>
	2,464,814			1,130,053
		CREDITORS		
	<u>6,739,102</u>	Amounts falling due within one year	13	<u>7,057,497</u>
<u>(4,274,288)</u>		NET CURRENT LIABILITIES		<u>(5,927,444)</u>
13,271,295		TOTAL ASSETS LESS CURRENT LIABILITIES		15,057,298
		CREDITORS		
(31,696)		Amounts falling due after more than one year	14	(22,721)
<u>(844,400)</u>		PROVISIONS FOR LIABILITIES	18	<u>(847,400)</u>
<u>12,395,199</u>		NET ASSETS		<u>14,187,177</u>
		CAPITAL AND RESERVES		
11,742		Called up share capital	19	11,742
891,139		Share premium	20	891,139
2,146,227		Other reserves	20	1,952,281
430		Capital redemption reserve	20	430
<u>9,345,661</u>		Retained earnings	20	<u>11,331,585</u>
<u>12,395,199</u>		SHAREHOLDERS' FUNDS		<u>14,187,177</u>

The financial statements were approved by the Board of Directors on 14 August 2019 and were signed on its behalf by:


J M Minion - Director

The notes form part of these financial statements

Wild Life Group Limited (Registered number: 06531168)

Statement of Changes in Equity
for the Year Ended 30 November 2018

	Called up share capital £	Retained earnings £	Share premium £
Balance at 1 December 2016	11,742	7,705,669	891,139
Changes in equity			
Dividends	-	(1,174,200)	-
Total comprehensive income	-	<u>2,814,192</u>	-
Balance at 30 November 2017	<u>11,742</u>	<u>9,345,661</u>	<u>891,139</u>
Changes in equity			
Dividends	-	(528,390)	-
Total comprehensive income	-	<u>2,514,314</u>	-
Balance at 30 November 2018	<u><u>11,742</u></u>	<u><u>11,331,585</u></u>	<u><u>891,139</u></u>
	Other reserves £	Capital redemption reserve £	Total equity £
Balance at 1 December 2016	2,309,173	430	10,918,153
Changes in equity			
Dividends	-	-	(1,174,200)
Total comprehensive income	<u>(162,946)</u>	-	<u>2,651,246</u>
Balance at 30 November 2017	<u>2,146,227</u>	<u>430</u>	<u>12,395,199</u>
Changes in equity			
Dividends	-	-	(528,390)
Total comprehensive income	<u>(193,946)</u>	-	<u>2,320,368</u>
Balance at 30 November 2018	<u><u>1,952,281</u></u>	<u><u>430</u></u>	<u><u>14,187,177</u></u>

The notes form part of these financial statements

Wild Life Group Limited (Registered number: 06531168)

Cash Flow Statement
for the Year Ended 30 November 2018

30.11.17 £		Notes	30.11.18 £
	Cash flows from operating activities		
4,783,117	Cash generated from operations	1	5,546,355
(117,409)	Interest paid		(114,663)
<u>52,956</u>	Tax paid		<u>(1,714,264)</u>
<u>4,718,664</u>	Net cash from operating activities		<u>3,717,428</u>
	Cash flows from investing activities		
(1,811,817)	Purchase of intangible fixed assets		(3,394,468)
(2,376,959)	Purchase of tangible fixed assets		(2,023,220)
(4)	Purchase of fixed asset investments		-
26,500	Sale of tangible fixed assets		1,800
<u>158,467</u>	Interest received		<u>-</u>
<u>(4,003,813)</u>	Net cash from investing activities		<u>(5,415,888)</u>
	Cash flows from financing activities		
-	New loans in year		1,200,000
412,868	Amount introduced by directors		99,674
(31,724)	Amount withdrawn by directors		(218,185)
<u>(1,174,200)</u>	Equity dividends paid		<u>(528,390)</u>
<u>(793,056)</u>	Net cash from financing activities		<u>553,099</u>
(78,205)	Decrease in cash and cash equivalents		(1,145,361)
1,217,933	Cash and cash equivalents at beginning of year	2	1,139,728
<u>1,139,728</u>	Cash and cash equivalents at end of year	2	<u>(5,633)</u>

The notes form part of these financial statements

Wild Life Group Limited (Registered number: 06531168)

Notes to the Cash Flow Statement
for the Year Ended 30 November 2018

1. RECONCILIATION OF PROFIT BEFORE TAXATION TO CASH GENERATED FROM OPERATIONS

	30.11.18	30.11.17
	£	£
Profit before taxation	3,049,274	3,350,217
Depreciation charges	1,978,531	1,550,572
Profit on disposal of fixed assets	(1,800)	(12,202)
Government grants	(8,975)	(33,275)
Finance costs	114,663	117,409
Finance income	-	(158,467)
	<u>5,131,693</u>	<u>4,814,254</u>
Increase in stocks	(13,412)	(23,673)
Decrease/(increase) in trade and other debtors	194,561	(389,734)
Increase in trade and other creditors	<u>233,513</u>	<u>382,270</u>
Cash generated from operations	<u>5,546,355</u>	<u>4,783,117</u>

2. CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

Year ended 30 November 2018

	30.11.18	1.12.17
	£	£
Cash and cash equivalents	37,170	1,240,068
Bank overdrafts	<u>(42,803)</u>	<u>(100,340)</u>
	<u>(5,633)</u>	<u>1,139,728</u>

Year ended 30 November 2017

	30.11.17	1.12.16
	£	£
Cash and cash equivalents	1,240,068	1,775,181
Bank overdrafts	<u>(100,340)</u>	<u>(557,248)</u>
	<u>1,139,728</u>	<u>1,217,933</u>

The notes form part of these financial statements

Wild Life Group Limited (Registered number: 06531168)

Notes to the Financial Statements
for the Year Ended 30 November 2018

1. **STATUTORY INFORMATION**

Wild Life Group Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

Changes in accounting policies

During the year the directors considered the 20% amortisation rate for development costs was not a true reflection of the useful economic life for these assets and considered 10% to show a fairer value for this class of asset. As a result of this change in estimation technique profit has increased by £202,722.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over twenty years. In accordance with FRS 102 the directors have re-assessed the useful life, at the date of transition, and they are of the opinion that twenty years represents the useful life of the asset.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Development costs are being amortised evenly over their estimated useful life of nil years.

Other intangible assets

Other intangible assets are amortised evenly over their estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its useful life.

Land and buildings

Car park and roads	20% on cost
Footpaths, small projects and structures	10% on cost
Animal enclosures	7% on cost
Leasehold buildings	5% on cost
Freehold buildings	2% on cost

Plant and machinery

Software and websites	33% on cost
Computer equipment	25% on cost
Fixtures and office equipment	20% on cost
Plant	10% & 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Notes to the Financial Statements - continued
for the Year Ended 30 November 2018

2. **ACCOUNTING POLICIES - continued**

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Grants

Grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected life of the relevant assets by equal annual instalments.

3. **EMPLOYEES AND DIRECTORS**

	30.11.18	30.11.17
	£	£
Wages and salaries	3,183,317	3,055,441
Social security costs	293,127	280,825
Other pension costs	<u>29,584</u>	<u>11,630</u>
	<u>3,506,028</u>	<u>3,347,896</u>

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

	30.11.18	30.11.17
Directors	5	6
Administration	18	12
Direct employees	<u>218</u>	<u>221</u>
	<u>241</u>	<u>239</u>

	30.11.18	30.11.17
	£	£
Directors' remuneration	356,867	382,685
Directors' pension contributions to money purchase schemes	<u>2,115</u>	<u>1,405</u>

Wild Life Group Limited (Registered number: 06531168)

Notes to the Financial Statements - continued
for the Year Ended 30 November 2018

3. EMPLOYEES AND DIRECTORS - continued

The number of directors to whom retirement benefits were accruing was as follows:

Money purchase schemes	<u>4</u>	<u>5</u>
------------------------	----------	----------

Information regarding the highest paid director is as follows:

	30.11.18	30.11.17
	£	£
Emoluments etc	140,000	138,123
Pension contributions to money purchase schemes	<u>668</u>	<u>384</u>

4. OPERATING PROFIT

The operating profit is stated after charging/(crediting):

	30.11.18	30.11.17
	£	£
Hire of plant and machinery	57,967	62,786
Depreciation - owned assets	1,767,057	1,498,759
Profit on disposal of fixed assets	(1,800)	(12,202)
Goodwill amortisation	8,750	8,750
Development costs amortisation	202,722	43,064
Auditors' remuneration	6,800	6,600
Auditors' remuneration for non audit work	7,034	8,750
Operating Lease - Land and buildings	50,821	52,261
Operating Lease - Other	<u>56,743</u>	<u>56,743</u>

5. INTEREST PAYABLE AND SIMILAR EXPENSES

	30.11.18	30.11.17
	£	£
Bank loan interest	98,573	86,780
Interest on tax paid late	<u>16,090</u>	<u>30,629</u>
	<u>114,663</u>	<u>117,409</u>

6. TAXATION

Analysis of the tax charge

The tax charge on the profit for the year was as follows:

	30.11.18	30.11.17
	£	£
Current tax:		
UK corporation tax	730,000	805,000
Under/(over) provision in prior year	<u>(4,094)</u>	<u>12,671</u>
Total current tax	725,906	817,671
Deferred tax	<u>3,000</u>	<u>(118,700)</u>
Tax on profit	<u>728,906</u>	<u>698,971</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 November 2018**

6. TAXATION - continued

Reconciliation of total tax charge included in profit and loss

The tax assessed for the year is higher than the standard rate of corporation tax in the UK. The difference is explained below:

	30.11.18 £	30.11.17 £
Profit before tax	<u>3,049,274</u>	<u>3,350,217</u>
Profit multiplied by the standard rate of corporation tax in the UK of 19% (2017 - 19%)	579,362	636,541
Effects of:		
Expenses not deductible for tax purposes	(39,910)	-
Depreciation in excess of capital allowances	196,548	168,459
Adjustments to tax charge in respect of previous periods	(4,094)	12,671
Deferred tax	<u>(3,000)</u>	<u>(118,700)</u>
Total tax charge	<u>728,906</u>	<u>698,971</u>

7. DIVIDENDS

	30.11.18 £	30.11.17 £
Ordinary shares of £0.01 each		
Final dividend paid in respect of the prior year	528,390	645,810
Interim dividend paid in respect of the previous and current year	<u>-</u>	<u>528,390</u>
	<u>528,390</u>	<u>1,174,200</u>

8. INTANGIBLE FIXED ASSETS

	Totals £	Goodwill £	Development costs £
COST			
At 1 December 2017	2,218,320	175,000	2,043,320
Additions	<u>3,394,468</u>	<u>-</u>	<u>3,394,468</u>
At 30 November 2018	<u>5,612,788</u>	<u>175,000</u>	<u>5,437,788</u>
AMORTISATION			
At 1 December 2017	142,367	83,125	59,242
Amortisation for year	<u>211,472</u>	<u>8,750</u>	<u>202,722</u>
At 30 November 2018	<u>353,839</u>	<u>91,875</u>	<u>261,964</u>
NET BOOK VALUE			
At 30 November 2018	<u>5,258,949</u>	<u>83,125</u>	<u>5,175,824</u>
At 30 November 2017	<u>2,075,953</u>	<u>91,875</u>	<u>1,984,078</u>

Wild Life Group Limited (Registered number: 06531168)

**Notes to the Financial Statements - continued
for the Year Ended 30 November 2018**

9. TANGIBLE FIXED ASSETS

	Totals £	Freehold property £	Short leasehold £	Plant and machinery £
COST OR VALUATION				
At 1 December 2017	20,259,037	662,815	16,322,302	2,328,540
Additions	<u>2,023,220</u>	<u>1,239,783</u>	<u>768,581</u>	<u>3,010</u>
At 30 November 2018	<u>22,282,257</u>	<u>1,902,598</u>	<u>17,090,883</u>	<u>2,331,550</u>
DEPRECIATION				
At 1 December 2017	4,789,411	84,198	3,228,634	1,017,663
Charge for year	<u>1,767,057</u>	<u>28,472</u>	<u>1,189,517</u>	<u>348,694</u>
At 30 November 2018	<u>6,556,468</u>	<u>112,670</u>	<u>4,418,151</u>	<u>1,366,357</u>
NET BOOK VALUE				
At 30 November 2018	<u>15,725,789</u>	<u>1,789,928</u>	<u>12,672,732</u>	<u>965,193</u>
At 30 November 2017	<u>15,469,626</u>	<u>578,617</u>	<u>13,093,668</u>	<u>1,310,877</u>

	Fixtures and fittings £	Motor vehicles £	Computer equipment £
COST OR VALUATION			
At 1 December 2017	318,264	282,358	344,758
Additions	<u>10,986</u>	<u>-</u>	<u>860</u>
At 30 November 2018	<u>329,250</u>	<u>282,358</u>	<u>345,618</u>
DEPRECIATION			
At 1 December 2017	235,580	106,508	116,828
Charge for year	<u>46,890</u>	<u>61,138</u>	<u>92,346</u>
At 30 November 2018	<u>282,470</u>	<u>167,646</u>	<u>209,174</u>
NET BOOK VALUE			
At 30 November 2018	<u>46,780</u>	<u>114,712</u>	<u>136,444</u>
At 30 November 2017	<u>82,684</u>	<u>175,850</u>	<u>227,930</u>

Cost or valuation at 30 November 2018 is represented by:

	Totals £	Freehold property £	Short leasehold £	Plant and machinery £
Valuation in 2009	103,000	-	103,000	-
Valuation in 2015	3,061,179	279,792	2,781,387	-
Cost	<u>19,118,078</u>	<u>1,622,806</u>	<u>14,206,496</u>	<u>2,331,550</u>
	<u>22,282,257</u>	<u>1,902,598</u>	<u>17,090,883</u>	<u>2,331,550</u>

Wild Life Group Limited (Registered number: 06531168)

**Notes to the Financial Statements - continued
for the Year Ended 30 November 2018**

9. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Computer equipment £
Cost	<u>329,250</u>	<u>282,358</u>	<u>345,618</u>

If land and buildings had not been revalued they would have been included at the following historical cost:

	30.11.18 £	30.11.17 £
Cost	<u>13,820,938</u>	<u>13,820,938</u>
Aggregate depreciation	<u>2,961,188</u>	<u>2,961,188</u>

Land and buildings were valued on an open market basis on 31 May 2015 by HSBC.

The directors are of the opinion that there has not been any material change in market value of these assets since 2015.

10. FIXED ASSET INVESTMENTS

	Unlisted investments £
COST	
At 1 December 2017 and 30 November 2018	<u>4</u>
NET BOOK VALUE	
At 30 November 2018	<u>4</u>
At 30 November 2017	<u>4</u>

11. STOCKS

	30.11.18 £	30.11.17 £
Stocks	<u>206,179</u>	<u>192,767</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.18 £	30.11.17 £
Trade debtors	26,814	45,078
Other debtors	524,443	764,262
Directors' current accounts	150,235	99,674
Tax	39,204	40,478
VAT	<u>146,008</u>	<u>82,487</u>
	<u>886,704</u>	<u>1,031,979</u>

Wild Life Group Limited (Registered number: 06531168)

Notes to the Financial Statements - continued
for the Year Ended 30 November 2018

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.18	30.11.17
	£	£
Bank loans and overdrafts (see note 15)	5,042,803	3,900,340
Trade creditors	1,164,869	752,438
Tax	730,000	1,719,632
Social security and other taxes	71,090	213,700
Other creditors	11,670	64,067
Directors' current accounts	-	67,950
Accruals and deferred income	28,090	12,000
Deferred government grants	8,975	8,975
	<u>7,057,497</u>	<u>6,739,102</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.11.18	30.11.17
	£	£
Deferred government grants	<u>22,721</u>	<u>31,696</u>

15. LOANS

An analysis of the maturity of loans is given below:

	30.11.18	30.11.17
	£	£
Amounts falling due within one year or on demand:		
Bank overdrafts	42,803	100,340
Bank loans	<u>5,000,000</u>	<u>3,800,000</u>
	<u>5,042,803</u>	<u>3,900,340</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.11.18	30.11.17
	£	£
Within one year	23,643	-
Between one and five years	-	82,131
In more than five years	<u>1,221,667</u>	<u>1,274,783</u>
	<u>1,245,310</u>	<u>1,356,914</u>

Wild Life Group Limited (Registered number: 06531168)

**Notes to the Financial Statements - continued
for the Year Ended 30 November 2018**

17. SECURED DEBTS

The following secured debts are included within creditors:

	30.11.18	30.11.17
	£	£
Bank overdrafts	42,803	100,340
Bank loans	<u>5,000,000</u>	<u>3,800,000</u>
	<u>5,042,803</u>	<u>3,900,340</u>

The bank loan and overdraft are secured by way of a debenture over the company's assets.

18. PROVISIONS FOR LIABILITIES

	30.11.18	30.11.17
	£	£
Deferred tax	<u>847,400</u>	<u>844,400</u>
		Deferred tax
		£
Balance at 1 December 2017		844,400
Deferred tax		(31,000)
Capital allowances in advance		<u>34,000</u>
Balance at 30 November 2018		<u>847,400</u>

19. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			30.11.18	30.11.17
Number:	Class:	Nominal value:	£	£
1,174,200	Ordinary	£0.01	11,742	11,742
(30.11.17 - 11,742)			<u> </u>	<u> </u>

20. RESERVES

	Totals	Retained earnings	Share premium	Other reserves	Capital redemption reserve
	£	£	£	£	£
At 1 December 2017	12,383,457	9,345,661	891,139	2,146,227	430
Profit for the year	2,320,368	2,320,368			
Dividends	(528,390)	(528,390)			
Reserves transfer	<u>-</u>	<u>193,946</u>	<u>-</u>	<u>(193,946)</u>	<u>-</u>
At 30 November 2018	<u>14,175,435</u>	<u>11,331,585</u>	<u>891,139</u>	<u>1,952,281</u>	<u>430</u>

Wild Life Group Limited (Registered number: 06531168)

Notes to the Financial Statements - continued
for the Year Ended 30 November 2018

21. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 30 November 2018 and 30 November 2017:

	30.11.18	30.11.17
	£	£
J M Minion		
Balance outstanding at start of year	99,157	152,499
Amounts advanced	47,648	-
Amounts repaid	-	(53,342)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>146,805</u>	<u>99,157</u>
S G Minion		
Balance outstanding at start of year	517	-
Amounts advanced	-	517
Amounts repaid	(517)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>517</u>
Mrs C B Williams		
Balance outstanding at start of year	(28,959)	2,390
Amounts advanced	32,389	-
Amounts repaid	-	(31,349)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>3,430</u>	<u>(28,959)</u>