

REGISTERED NUMBER: 06531168 (England and Wales)

**Strategic Report, Report of the Directors and**  
**Financial Statements for the Year Ended 30 November 2016**  
**for**  
**Wild Life Group Limited**



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**for the Year Ended 30 November 2016**

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**Wild Life Group Limited**  
**Company Information**  
**for the Year Ended 30 November 2016**

**DIRECTORS:**

J M Minion  
S G Minion  
Mrs C B Williams  
N V Williams  
C R Webster  
M J Robinson-Leason

**SECRETARY:**

Ms K E Minion

**REGISTERED OFFICE:**

Herriotts  
Foundary Lane  
Loosley Row  
Princes Risborough  
Buckinghamshire  
HP27 0NY

**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

**Wild Life Group Limited**

**Strategic Report**  
**for the Year Ended 30 November 2016**

The directors present their strategic report for the year ended 30 November 2016.

**REVIEW OF BUSINESS**

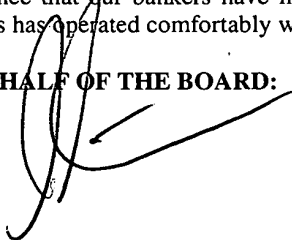
Yet another year of exceptional growth with visitor numbers up by 12% and profit at the EBITDA level to £5m. Significant fixed asset investment has been made during the year, including the redevelopment of Into Africa area and strengthening our catering offering with the opening of Massai Café.

The business continues to go from strength to strength in this current year and we are delighted to be able to confirm that we are having yet another record year. Visitor numbers for the current year are exceeding our budget, we are currently over 7% up on our budget for the year to date and 12% up on the year to date compared with last year.

**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 our banking facilities for the reported period and into the current year.

**ON BEHALF OF THE BOARD:**

A handwritten signature in black ink, consisting of a large, stylized 'J' followed by a series of loops and a long horizontal stroke extending to the right.

J M Minion - Director

24 August 2017

**Wild Life Group Limited**  
**Report of the Directors**  
**for the Year Ended 30 November 2016**

The directors present their report with the financial statements of the company for the year ended 30 November 2016.

**CHANGE OF NAME**

The company passed a special resolution on 15 June 2017 changing its name from Yorkshire Wildlife Park Limited to Wild Life Group Limited.

**DIVIDENDS**

An interim dividend of £55 per share was paid on 10 November 2016. The directors recommend a final dividend of £55 per share, making a total of £110 per share for the year ended 30 November 2016.

The total distribution of dividends for the year ended 30 November 2016 will be £1,291,620.

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 December 2015 to the date of this report.

J M Minion  
S G Minion  
Mrs C B Williams  
N V Williams  
C R Webster  
M J Robinson-Leason

**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.

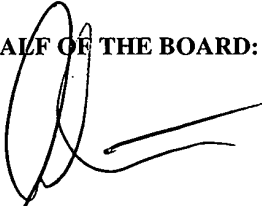
**Wild Life Group Limited**

**Report of the Directors**  
**for the Year Ended 30 November 2016**

**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, consisting of a large, stylized 'J' followed by a series of loops and a long horizontal stroke extending to the right.

J M Minion - Director

24 August 2017

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

We have audited the financial statements of Wild Life Group Limited for the year ended 30 November 2016 on pages seven to twenty four. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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.

**Respective responsibilities of directors and auditors**

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

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

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

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 November 2016 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.

**Opinion on other matter prescribed by the Companies Act 2006**

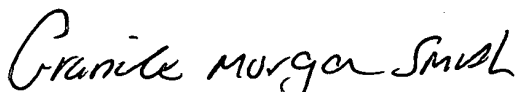
In our opinion the information given in the Strategic Report and the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

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

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.



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

28 August 2017



**Wild Life Group Limited (Registered number: 06531168)**

**Income Statement**  
**for the Year Ended 30 November 2016**

30.11.15 £		Notes	30.11.16 £
10,282,280	<b>TURNOVER</b>		11,977,588
(3,740,340)	Cost of sales		(4,449,775)
<u>6,541,940</u>	<b>GROSS PROFIT</b>		<u>7,527,813</u>
(3,105,524)	Administrative expenses		(3,702,777)
<u>3,436,416</u>			<u>3,825,036</u>
50,655	Other operating income		51,734
<u>3,487,071</u>	<b>OPERATING PROFIT</b>	3	<u>3,876,770</u>
4,989	Interest receivable and similar income		9,131
<u>3,492,060</u>			<u>3,885,901</u>
(44,174)	Interest payable and similar charges	4	(65,783)
<u>3,447,886</u>	<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		<u>3,820,118</u>
(1,546,350)	Tax on profit on ordinary activities	5	(826,230)
<u><u>1,901,536</u></u>	<b>PROFIT FOR THE FINANCIAL YEAR</b>		<u><u>2,993,888</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 2016**

30.11.15 £	Notes	30.11.16 £
1,901,536	<b>PROFIT FOR THE YEAR</b>	2,993,888
	<b>OTHER COMPREHENSIVE INCOME</b>	
3,061,179		-
-	Income tax relating to other comprehensive income	-
<hr/>		<hr/>
3,061,179	<b>OTHER COMPREHENSIVE INCOME FOR THE YEAR, NET OF INCOME TAX</b>	-
<hr/>		<hr/>
4,962,715	<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	2,993,888
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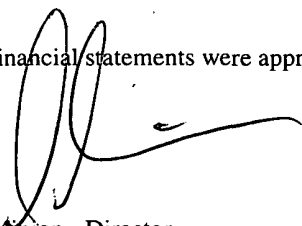
The notes form part of these financial statements

**Wild Life Group Limited (Registered number: 06531168)**

**Balance Sheet**  
**30 November 2016**

30.11.15				30.11.16
£	£		Notes	£
		<b>FIXED ASSETS</b>		
	109,542	Intangible assets	7	315,950
	<u>11,419,400</u>	Tangible assets	8	<u>14,605,724</u>
	11,528,942			14,921,674
		<b>CURRENT ASSETS</b>		
156,646		Stocks	9	169,094
1,075,489		Debtors	10	890,659
<u>38,163</u>		Cash at bank		<u>1,775,181</u>
1,270,298				2,834,934
<u>2,595,236</u>		<b>CREDITORS</b>		
		Amounts falling due within one year	11	<u>5,834,684</u>
(1,324,938)		<b>NET CURRENT LIABILITIES</b>		<u>(2,999,750)</u>
10,204,004		<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		11,921,924
		<b>CREDITORS</b>		
(49,646)		Amounts falling due after more than one year	12	(40,671)
<u>(997,350)</u>		<b>PROVISIONS FOR LIABILITIES</b>	16	<u>(963,100)</u>
<u>9,157,008</u>		<b>NET ASSETS</b>		<u>10,918,153</u>
		<b>CAPITAL AND RESERVES</b>		
11,742		Called up share capital	17	11,742
891,139		Share premium	18	891,139
2,505,577		Other reserves	18	2,309,173
430		Capital redemption reserve	18	430
<u>5,748,120</u>		Retained earnings	18	<u>7,705,669</u>
<u>9,157,008</u>		<b>SHAREHOLDERS' FUNDS</b>		<u>10,918,153</u>

The financial statements were approved by the Board of Directors on 24 August 2017 and were signed on its behalf by:

  
J M Minion - Director

The notes form part of these financial statements

**Wild Life Group Limited**

**Statement of Changes in Equity**  
**for the Year Ended 30 November 2016**

	Called up share capital £	Retained earnings £	Share premium £
<b>Balance at 1 December 2014</b>	11,742	4,118,802	891,139
<b>Changes in equity</b>			
Dividends	-	(909,360)	-
Total comprehensive income	-	2,538,678	-
<b>Balance at 30 November 2015</b>	11,742	5,748,120	891,139
<b>Changes in equity</b>			
Dividends	-	(1,232,743)	-
Total comprehensive income	-	3,190,292	-
<b>Balance at 30 November 2016</b>	11,742	7,705,669	891,139
	Other reserves £	Capital redemption reserve £	Total equity £
<b>Balance at 1 December 2014</b>	81,540	430	5,103,653
<b>Changes in equity</b>			
Dividends	-	-	(909,360)
Total comprehensive income	2,424,037	-	4,962,715
<b>Balance at 30 November 2015</b>	2,505,577	430	9,157,008
<b>Changes in equity</b>			
Dividends	-	-	(1,232,743)
Total comprehensive income	(196,404)	-	2,993,888
<b>Balance at 30 November 2016</b>	2,309,173	430	10,918,153

The notes form part of these financial statements

**Wild Life Group Limited (Registered number: 06531168)**

**Cash Flow Statement**  
**for the Year Ended 30 November 2016**

30.11.15 £		Notes	30.11.16 £
	<b>Cash flows from operating activities</b>		
3,561,864	Cash generated from operations	1	4,918,644
(44,174)	Interest paid		(65,783)
(697,560)	Tax paid		(536,983)
<u>2,820,130</u>	Net cash from operating activities		<u>4,315,878</u>
	<b>Cash flows from investing activities</b>		
-	Purchase of intangible fixed assets		(215,326)
(1,824,434)	Purchase of tangible fixed assets		(4,293,940)
-	Sale of tangible fixed assets		21,461
4,989	Interest received		9,131
<u>(1,819,445)</u>	Net cash from investing activities		<u>(4,478,674)</u>
	<b>Cash flows from financing activities</b>		
-	New loans in year		2,800,000
(107,694)	Loan repayments in year		-
2,106	Amount introduced by directors		280,055
(281,704)	Amount withdrawn by directors		(412,868)
(909,360)	Equity dividends paid		(1,232,743)
<u>(1,296,652)</u>	Net cash from financing activities		<u>1,434,444</u>
<u>(295,967)</u>	<b>Increase/(decrease) in cash and cash equivalents</b>		<u>1,271,648</u>
242,252	<b>Cash and cash equivalents at beginning of year</b>	2	(53,715)
<u>(53,715)</u>	<b>Cash and cash equivalents at end of year</b>	2	<u>1,217,933</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 2016**

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

	30.11.16	30.11.15
	£	£
Profit before taxation	3,820,118	3,447,886
Depreciation charges	1,096,547	720,000
Profit on disposal of fixed assets	(1,473)	-
Government grants	(8,975)	(8,975)
Finance costs	65,783	44,174
Finance income	(9,131)	(4,989)
	<hr/>	<hr/>
	4,962,869	4,198,096
Increase in stocks	(12,448)	(15,946)
Decrease/(increase) in trade and other debtors	317,643	(722,384)
(Decrease)/increase in trade and other creditors	(349,420)	102,098
	<hr/>	<hr/>
<b>Cash generated from operations</b>	<b>4,918,644</b>	<b>3,561,864</b>
	<hr/>	<hr/>

**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 2016**

	30.11.16	1.12.15
	£	£
Cash and cash equivalents	1,775,181	38,163
Bank overdrafts	(557,248)	(91,878)
	<hr/>	<hr/>
	1,217,933	(53,715)
	<hr/>	<hr/>

**Year ended 30 November 2015**

	30.11.15	1.12.14
	£	£
Cash and cash equivalents	38,163	243,693
Bank overdrafts	(91,878)	(1,441)
	<hr/>	<hr/>
	(53,715)	242,252
	<hr/>	<hr/>

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 30 November 2016**

**1. 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.

**Transition to FRS 102**

This is the first year that the company has presented its results under FRS 102. The last set of financial statements under UK GAAP were for the year to 30 November 2015. The date of transition to FRS 102 was 1 December 2015. The transitional adjustments arising from the first time adoption of FRS 102 are detailed on pages 22 to 24.

**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.

**Other intangible assets**

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

**Deferred tax**

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

**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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2016**

**1. ACCOUNTING POLICIES - continued**

**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.

**Statutory information**

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

**2. STAFF COSTS**

	30.11.16	30.11.15
	£	£
Wages and salaries	2,917,103	2,504,552
Social security costs	213,099	186,015
Other pension costs	20,461	10,382
	<u>3,150,663</u>	<u>2,700,949</u>

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

	30.11.16	30.11.15
Directors	6	6
Administration	12	10
Direct employees	195	144
	<u>213</u>	<u>160</u>

**3. OPERATING PROFIT**

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

	30.11.16	30.11.15
	£	£
Hire of plant and machinery	53,243	53,958
Depreciation - owned assets	1,087,628	710,701
Profit on disposal of fixed assets	(1,473)	-
Goodwill amortisation	8,750	8,750
Development costs amortisation	168	549
Auditors' remuneration	6,350	6,200
Auditors' remuneration for non audit work	6,109	5,500
Operating Lease - Land and buildings	53,116	47,000
Operating Lease - Other	57,465	48,508
	<u>349,235</u>	<u>342,287</u>
Directors' remuneration	1,496	1,477
Directors' pension contributions to money purchase schemes		

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

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



**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2016**

**3. OPERATING PROFIT - continued**

Information regarding the highest paid director is as follows:

	30.11.16	30.11.15
	£	£
Emoluments etc	109,667	113,334
Pension contributions to money purchase schemes	369	364
	<u>          </u>	<u>          </u>

**4. INTEREST PAYABLE AND SIMILAR CHARGES**

	30.11.16	30.11.15
	£	£
Bank loan interest	65,783	44,101
Interest on tax paid late	-	73
	<u>          </u>	<u>          </u>
	<u>65,783</u>	<u>44,174</u>

**5. TAXATION**

**Analysis of the tax charge**

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

	30.11.16	30.11.15
	£	£
Current tax:		
UK corporation tax	858,000	660,000
Under/(over) provision in prior year	2,480	13,500
	<u>          </u>	<u>          </u>
Total current tax	860,480	673,500
Deferred tax	(34,250)	872,850
	<u>          </u>	<u>          </u>
Tax on profit on ordinary activities	<u>826,230</u>	<u>1,546,350</u>

**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:

	30.11.16	30.11.15
	£	£
Profit on ordinary activities before tax	<u>3,820,118</u>	<u>3,447,886</u>
Profit on ordinary activities multiplied by the standard rate of corporation tax in the UK of 20% (2015 - 20%)	764,024	689,577
Effects of:		
Expenses not deductible for tax purposes	-	64
Capital allowances in excess of depreciation	-	(29,641)
Depreciation in excess of capital allowances	93,976	-
Adjustments to tax charge in respect of previous periods	2,480	13,500
Deferred tax	(34,250)	872,850
	<u>          </u>	<u>          </u>
Total tax charge	<u>826,230</u>	<u>1,546,350</u>

**Tax effects relating to effects of other comprehensive income**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2016**

**5. TAXATION - continued**

	Gross £	30.11.15 Tax £	Net £
Revaluation of properties	3,061,179	-	3,061,179
	<u>3,061,179</u>	<u>-</u>	<u>3,061,179</u>

**6. DIVIDENDS**

	30.11.16 £	30.11.15 £
Ordinary shares of £1 each		
Final dividend paid in respect of the prior year	587,100	322,260
Interim dividend paid in respect of the previous and current year	645,643	587,100
	<u>1,232,743</u>	<u>909,360</u>

**7. INTANGIBLE FIXED ASSETS**

	Totals £	Goodwill £	Development costs £
<b>COST</b>			
At 1 December 2015	191,177	175,000	16,177
Additions	215,326	-	215,326
	<u>406,503</u>	<u>175,000</u>	<u>231,503</u>
At 30 November 2016			
<b>AMORTISATION</b>			
At 1 December 2015	81,635	65,625	16,010
Amortisation for year	8,918	8,750	168
	<u>90,553</u>	<u>74,375</u>	<u>16,178</u>
At 30 November 2016			
<b>NET BOOK VALUE</b>			
At 30 November 2016	<u>315,950</u>	<u>100,625</u>	<u>215,325</u>
At 30 November 2015	<u>109,542</u>	<u>109,375</u>	<u>167</u>

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2016**

**8. TANGIBLE FIXED ASSETS**

	Totals £	Freehold property £	Short leasehold £	Plant and machinery £
<b>COST OR VALUATION</b>				
At 1 December 2015	13,640,163	656,965	10,982,280	1,434,925
Additions	4,293,940	-	3,286,029	800,123
Disposals	(28,311)	-	-	-
At 30 November 2016	17,905,792	656,965	14,268,309	2,235,048
<b>DEPRECIATION</b>				
At 1 December 2015	2,220,763	26,452	1,443,137	537,025
Charge for year	1,087,628	28,873	752,004	201,065
Eliminated on disposal	(8,323)	-	-	-
At 30 November 2016	3,300,068	55,325	2,195,141	738,090
<b>NET BOOK VALUE</b>				
At 30 November 2016	14,605,724	601,640	12,073,168	1,496,958
At 30 November 2015	11,419,400	630,513	9,539,143	897,900

	Fixtures and fittings £	Motor vehicles £	Computer equipment £
<b>COST OR VALUATION</b>			
At 1 December 2015	318,264	145,212	102,517
Additions	-	70,537	137,251
Disposals	-	(28,311)	-
At 30 November 2016	318,264	187,438	239,768
<b>DEPRECIATION</b>			
At 1 December 2015	131,402	55,993	26,754
Charge for year	54,371	25,625	25,690
Eliminated on disposal	-	(8,323)	-
At 30 November 2016	185,773	73,295	52,444
<b>NET BOOK VALUE</b>			
At 30 November 2016	132,491	114,143	187,324
At 30 November 2015	186,862	89,219	75,763

Cost or valuation at 30 November 2016 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	14,741,613	377,173	11,383,922	2,235,048
	17,905,792	656,965	14,268,309	2,235,048

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2016**

**8. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £
Cost	318,264	187,438	239,768

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

	30.11.16 £	30.11.15 £
Cost	10,604,526	7,318,497
Aggregate depreciation	2,055,915	1,433,692

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

**9. STOCKS**

	30.11.16 £	30.11.15 £
Stocks	169,094	156,646

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.16 £	30.11.15 £
Trade debtors	86,761	39,602
Other debtors	391,030	755,832
Directors' current accounts	412,868	280,055
	890,659	1,075,489

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.16 £	30.11.15 £
Bank loans and overdrafts (see note 13)	4,357,248	1,091,878
Trade creditors	307,886	444,755
Tax	808,527	485,030
Social security and other taxes	53,077	73,273
VAT	177,843	232,980
Other creditors	109,128	178,784
Accruals and deferred income	12,000	79,561
Deferred government grants	8,975	8,975
	5,834,684	2,595,236

**12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	30.11.16 £	30.11.15 £
Deferred government grants	40,671	49,646

**Wild Life Group Limited (Registered number: 06531168)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2016**

**13. LOANS**

An analysis of the maturity of loans is given below:

	30.11.16	30.11.15
	£	£
Amounts falling due within one year or on demand:		
Bank overdrafts	557,248	91,878
Bank loans	3,800,000	1,000,000
	<u>4,357,248</u>	<u>1,091,878</u>

**14. LEASING AGREEMENTS**

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

	30.11.16	30.11.15
	£	£
Between one and five years	138,873	201,128
In more than five years	1,327,899	1,381,015
	<u>1,466,772</u>	<u>1,582,143</u>

**15. SECURED DEBTS**

The following secured debts are included within creditors:

	30.11.16	30.11.15
	£	£
Bank overdrafts	557,248	91,878
Bank loans	3,800,000	1,000,000
	<u>4,357,248</u>	<u>1,091,878</u>

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

**16. PROVISIONS FOR LIABILITIES**

	30.11.16	30.11.15
	£	£
Deferred tax	<u>963,100</u>	<u>997,350</u>
		Deferred tax
		£
Balance at 1 December 2015		997,350
Deferred tax		(37,750)
Capital allowances in advance		3,500
Balance at 30 November 2016		<u>963,100</u>

**Wild Life Group Limited (Registered number: 06531168)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2016**

**17. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.11.16 £	30.11.15 £
11,742	Ordinary	£1	<u>11,742</u>	<u>11,742</u>

**18. RESERVES**

	Totals £	Retained earnings £	Share premium £	Other reserves £	Capital redemption reserve £
At 1 December 2015	9,145,266	5,748,120	891,139	2,505,577	430
Profit for the year	2,993,888	2,993,888			
Dividends	(1,232,743)	(1,232,743)			
Reserves transfer	-	196,404	-	(196,404)	-
At 30 November 2016	<u>10,906,411</u>	<u>7,705,669</u>	<u>891,139</u>	<u>2,309,173</u>	<u>430</u>

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

The following advances and credits to directors subsisted during the years ended 30 November 2016 and 30 November 2015:

	30.11.16 £	30.11.15 £
<b>J M Minion</b>		
Balance outstanding at start of year	14,321	(1,649)
Amounts advanced	152,499	15,970
Amounts repaid	(14,321)	-
Balance outstanding at end of year	<u>152,499</u>	<u>14,321</u>
<b>S G Minion</b>		
Balance outstanding at start of year	260,000	-
Amounts advanced	-	260,000
Amounts repaid	(260,000)	-
Balance outstanding at end of year	<u>-</u>	<u>260,000</u>
<b>N V Williams</b>		
Balance outstanding at start of year	3,345	2,106
Amounts advanced	7,979	1,239
Amounts repaid	(3,345)	-
Balance outstanding at end of year	<u>7,979</u>	<u>3,345</u>
<b>C R Webster</b>		
Balance outstanding at start of year	-	-
Amounts advanced	250,000	-
Amounts repaid	-	-
Balance outstanding at end of year	<u>250,000</u>	<u>-</u>

**Wild Life Group Limited (Registered number: 06531168)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2016**

**19. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES - continued**

**Mrs C B Williams**

Balance outstanding at start of year	-	-
Amounts advanced	2,390	-
Amounts repaid	-	-
Balance outstanding at end of year	<u>2,390</u>	<u>-</u>

**20. POST BALANCE SHEET EVENTS**

No events have occurred since the date of the balance sheet that need to be brought to the attention of shareholders or third parties.

**21. ULTIMATE CONTROLLING PARTY**

The directors are of the opinion that there is no individual controlling party.

**Wild Life Group Limited (Registered number: 06531168)**

**Reconciliation of Equity  
1 December 2014  
(Date of Transition to FRS 102)**

	<b>Notes</b>	<b>UK GAAP £</b>	<b>Effect of transition to FRS 102 £</b>	<b>FRS 102 £</b>
<b>FIXED ASSETS</b>				
Intangible assets		118,841	-	118,841
Tangible assets		7,244,488	-	7,244,488
		<u>7,363,329</u>	<u>-</u>	<u>7,363,329</u>
<b>CURRENT ASSETS</b>				
Stocks		140,700	-	140,700
Debtors		75,156	-	75,156
Cash at bank		243,693	-	243,693
		<u>459,549</u>	<u>-</u>	<u>459,549</u>
<b>CREDITORS</b>				
Amounts falling due within one year		(2,409,387)	-	(2,409,387)
<b>NET CURRENT LIABILITIES</b>		<u>(1,949,838)</u>	<u>-</u>	<u>(1,949,838)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		5,413,491	-	5,413,491
<b>CREDITORS</b>				
Amounts falling due after more than one year		(185,338)	-	(185,338)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(124,500)</u>	<u>-</u>	<u>(124,500)</u>
<b>NET ASSETS</b>		<u>5,103,653</u>	<u>-</u>	<u>5,103,653</u>
<b>CAPITAL AND RESERVES</b>				
Called up share capital		11,742	-	11,742
Share premium		891,139	-	891,139
Other reserves		81,540	-	81,540
Capital redemption reserve		430	-	430
Retained earnings		4,118,802	-	4,118,802
<b>SHAREHOLDERS' FUNDS</b>		<u>5,103,653</u>	<u>-</u>	<u>5,103,653</u>

The notes form part of these financial statements



**Wild Life Group Limited (Registered number: 06531168)**

**Reconciliation of Equity - continued**  
**30 November 2015**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>FIXED ASSETS</b>				
Intangible assets		109,542	-	109,542
Tangible assets		11,419,400	-	11,419,400
		<u>11,528,942</u>	<u>-</u>	<u>11,528,942</u>
<b>CURRENT ASSETS</b>				
Stocks		156,646	-	156,646
Debtors		1,075,489	-	1,075,489
Cash at bank		38,163	-	38,163
		<u>1,270,298</u>	<u>-</u>	<u>1,270,298</u>
<b>CREDITORS</b>				
Amounts falling due within one year		(2,595,236)	-	(2,595,236)
<b>NET CURRENT LIABILITIES</b>		<u>(1,324,938)</u>	<u>-</u>	<u>(1,324,938)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		10,204,004	-	10,204,004
<b>CREDITORS</b>				
Amounts falling due after more than one year		(49,646)	-	(49,646)
<b>PROVISIONS FOR LIABILITIES</b>		(364,500)	(632,850)	(997,350)
<b>NET ASSETS</b>		<u>9,789,858</u>	<u>(632,850)</u>	<u>9,157,008</u>
<b>CAPITAL AND RESERVES</b>				
Called up share capital		11,742	-	11,742
Share premium		891,139	-	891,139
Other reserves		3,138,427	(632,850)	2,505,577
Capital redemption reserve		430	-	430
Retained earnings		5,748,120	-	5,748,120
<b>SHAREHOLDERS' FUNDS</b>		<u>9,789,858</u>	<u>(632,850)</u>	<u>9,157,008</u>

The notes form part of these financial statements

**Wild Life Group Limited (Registered number: 06531168)**

**Reconciliation of Profit**  
**for the Year Ended 30 November 2015**

	<b>UK GAAP £</b>	<b>Effect of transition to FRS 102 £</b>	<b>FRS 102 £</b>
<b>TURNOVER</b>	10,315,947	(33,667)	10,282,280
Cost of sales	(3,740,340)	-	(3,740,340)
<b>GROSS PROFIT</b>	6,575,607	(33,667)	6,541,940
Administrative expenses	(3,105,524)	-	(3,105,524)
Other operating income	16,988	33,667	50,655
<b>OPERATING PROFIT</b>	3,487,071	-	3,487,071
Interest receivable and similar income	4,989	-	4,989
Interest payable and similar charges	(44,174)	-	(44,174)
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>	3,447,886	-	3,447,886
Tax on profit on ordinary activities	(913,500)	(632,850)	(1,546,350)
<b>PROFIT FOR THE FINANCIAL YEAR</b>	2,534,386	(632,850)	1,901,536

The notes form part of these financial statements