

FREE THE BEARS UK

England & Wales · Charity number 1135682

Details

Other names	FREE THE BEARS - UK BRANCH
Status	Registered
Legal form	Other
Registered	2010-04-27
Register	View on the Charity Commission register

Contact

Address	628 High Road South Benfleet Essex SS7 5SU
Phone	020 8938 3624
Email	matt@freethebears.org
Website	www.freethebears.org

Activities

Objects: TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS, IN PARTICULAR BEARS, BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL-USE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.

Activities: Free the Bears works to end the exploitation of threatened bear species and supports the protection of bears in the wild. We work with governments and nongovernmental partners to strengthen wildlife law enforcement, improve environmental awareness and promote sustainable livelihoods for communities that previously relied on the exploitation of bears.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, OVERSEAS.
- Cambodia
- Laos
- Vietnam

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£567,137	£545,621	£148,076	0
2023-12-31	£543,797	£497,994	£126,560	0
2022-12-31	£297,369	£282,993	-	-
2022-03-31	£326,301	£516,457	-	-
2021-03-31	£369,305	£117,116	-	-

Trustees

Name	Role	Appointed
Jon Cracknell	Chair	2014-02-12
Dr Claudia Hartley		2020-07-08
Giles Jason Clark		2021-03-05
Matthew Peter Hunt		2010-04-27
Sarah Jane Moran		2014-01-05

FREE THE BEARS UK

England & Wales - Charity number 1135682

Accounts



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 01 January 2024 **Period start date** **To 31 December 2024** **Period end date**

Charity name: Free the Bears UK

Charity registration number: 1135682

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote humane behaviour towards animals, in particular bears, by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Free the Bears UK works with expert affiliate and partner groups on projects that will make a significant impact on animal welfare, conservation and awareness. The Charity works with national and provincial government partners to ensure the best chance of long-term success for each programme. Primary objectives for 2024 included; • Continued support for efforts aimed at reducing illegal poaching of bears in Cambodia, and further development of the Cambodian Bear Sanctuary as a world-class facility for life-long care of bears and public education. • Further development of the Luang Prabang Wildlife Sanctuary to support efforts of the Government of Laos aimed at ending bear bile farming in Lao PDR through improved law enforcement to address the illegal wildlife trade, improved environmental awareness amongst the general public and continued care for any bears and other animals rescued from illegal captivity and exploitive situations. • Ongoing development of the Cat Tien Bear Sanctuary in Vietnam in order to help facilitate the end of bear bile farming in this country where numbers of bears held in bile farms are now believed to be fewer than 200 animals. • Continued collaboration with international experts such as the IUCN Bear Specialist Group to develop long-term conservation action plans for some of the world's least known bear species • Essential support for ending the practice of bear bile farming in Lao PDR and Vietnam

		through ground-breaking research into wild bear populations and enhanced environmental awareness among communities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have regard for the Charities Commission general guidance on Public Benefit and consider our programmes and activities to be meeting the following charitable purposes for public benefit; a) the prevention or relief of poverty, b) the advancement of education, c) the advancement of environmental protection or improvement, and d) the advancement of animal welfare

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	Volunteers continue to play a significant role in the raising of funds to support field programmes, particularly through Peer-2-Peer fundraising events such as our annual Night in a Cage challenge. Outside of the UK we have been able to welcome volunteers at our sanctuary in Vietnam, while all of our sanctuaries regularly play host to international youth groups and schools plus offer Bear Care Tours for supporters to see our work first hand across all of our sites. Additional skilled volunteers joined our team in Laos to provide additional assistance for specialist projects including British vet nurse Sue Pell following the rescue of 18 threatened bear cubs in March 2024, and graduate student Emily Buchan to conduct behavioural research as part of a multi-stakeholder initiative to learn more about sun bear reproductive physiology.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The information below represents a summary of the main achievements for the charity in its three core focal areas of work during the past year in which a total of 34 bears (along with an additional 16 animals of 8 other species) were rescued from the illegal wildlife trade across Southeast Asia and brought into our sanctuaries for care; Cambodia Bear Rescue and Conservation Programme Following our quietest year since 1995 in which no bears were rescued from the illegal wildlife trade we had four bears rescued in 2024 – (CR218 Wellington a 6-month old moon bear cub found trapped in a wire snare, CR219 Bryan Mars and his assumed sister CR220, both 9-month old moon bear cubs confiscated from a private household where we believe they were being raised for the restaurant trade, and CR221, a beautiful golden-coloured moon bear who was voluntarily handed-over by monks from a temple in Banteay Meanchey where she had been kept for around five years. After starting the year with 119 bears in our care in Cambodia, we closed the year with the same number after bidding a sad farewell to four bears over the course of the year – two geriatric and chronically ill cases including our original Golden Girl Brandy (CR170) who had been with us since 1999 (who passed away just 3 days after marking 25 years in our care) plus male moon bear Som (CR066) who had been with us since 2005, and female sun bears Dolly (CR139, in our care since 2010) and Holly (CR117) who had been in our care since 2008 but sadly tested positive for tuberculosis. Integration and socialisation successes were achieved across multiple houses, aided by the completion of Bear House 9 which provided our bears with six additional forest enclosures covering an area of around 10,000m². By year's end, 17 bears (10 sun bears and 7 moon bears) were living harmoniously in the new complex, marking a significant improvement in welfare for our increasingly ageing population in Cambodia. Additionally we completed an extension to facilities at the Cambodia Wildlife Hospital, providing a new staff amenity outbuilding with additional storage space for emergency equipment, and work got underway on construction on a vast Pre-release Stage 2 enclosure as part of the re-wilding programme. Through enhanced veterinary leadership, continued rescue operations, major infrastructure upgrades, and record levels of education outreach, Free the Bears Cambodia Programme in 2024 strengthened its role as a regional centre of excellence in bear welfare, rehabilitation, and conservation education —

		ensuring lasting impact for Cambodia's rescued wildlife. Laos Bear Rescue and Conservation Programme 2024 was a landmark year for the Free the Bears Laos programme, with a record-breaking 30 bears being rescued alongside sixteen additional individuals of eight other species including critically endangered crested gibbons and Sunda pangolins. The most significant seizure occurred in March, when 16 Asiatic black bear cubs were confiscated in Vientiane — the largest single bear rescue in the organisation's history. Additional cubs and adults were rescued from Phongsaly, Xayabury, Attapeu, Sekong, and Vientiane Provinces. Strong collaboration with DOFI, Environmental Police, and provincial authorities demonstrated growing enforcement momentum against wildlife crime. At the same time, 19 pig-tailed macaques and 5 leopard cats were successfully released via the newly operational Wildlife Release Station within the Tat Kuang Si protected forest, where ranger patrols and post-release monitoring indicated encouraging adaptation, and another pangolin was released into a separate protected area. The Luang Prabang Wildlife Sanctuary saw major infrastructure and welfare improvements. Bear Houses 8 and 9 were completed and fully populated, expanding sanctuary capacity and enabling the integration of previous years' cubs into new social groups. With vastly-increased numbers of orphaned cubs requiring around-the-clock care our Animal Care Team performed admirably, aided by a number of skilled volunteers from overseas partners including a UK veterinary nurse and Australian zookeepers. New rehabilitation facilities for Asian golden cat, Stump-tailed macaques and gibbon integration facilities were all completed, along with a classroom, enrichment workshop and security guard unit making up the entrance building for the Luang Prabang Wildlife Sanctuary. With vastly growing numbers of visitors coming to see the bears and the waterfall at Tat Kuang Si, we expanded efforts to improve the visitor education and awareness while securing optimal welfare for the bears with the creation of a new "Close Encounters" visitor viewing bay (again with assistance from Building Trust International as part of a Design & Build workshop). Biosecurity systems were upgraded following a respiratory outbreak early in the year, with wheel dips, quarantine protocols, and enhanced staff health screening introduced across facilities. With support from Colchester Zoo in the UK, a ultra-deep freezer installed to improve our biobanking capacity for disease surveillance and potential future genetics work. Collaboration with the National University of Laos (NUoL) strengthened considerably, with 25 students completing the Wildlife Medicine Module and internships focusing on parasite surveillance in bears and macaques. A new MOU with Chungbuk National University

	(Korea) established a long-term academic partnership on wildlife disease and research. Ongoing research into sun bear reproductive physiology was boosted through the engagement of a UK post-graduate skilled volunteer as part of a long-term study being run in collaboration with Chester Zoo and the EAZA sun bear programme. Residential programmes run throughout the year included teams from zoos including Singapore, Perth, Taronga and Adelaide, government officer training programmes and veterinary internships. Through record-breaking rescues, expanded sanctuary capacity to manage a fast-growing population of 137 rescued bears, advanced veterinary care, strengthened academic partnerships, and enhanced education outreach, our programme in Laos in 2024 solidified its position as the region's leading model for wildlife rescue, rehabilitation, and conservation capacity-building. Vietnam Bear Rescue and Conservation Programme While 2024 saw no new rescues, progress continued toward the end of bear bile farming in Dong Nai Province, one of Vietnam's final strongholds for captive bears. As of mid-year, 16 bears remained in bile farms, with Free the Bears coordinating with the Dong Nai Forest Protection Department and other authorities to host a provincial conference aimed at securing the surrender of remaining bears and promoting humane alternatives. Encouragingly, several former bear owners, including one previously involved in the bile trade, visited the sanctuaries in Cat Tien National Park and publicly expressed support for ending the practice. Throughout the year we lost just one bear – female sun bear Song (VR028) – who had been at the sanctuary since 2011 but was euthanised with compassion and professional oversight after long-term chronic health issues. The sanctuary's remaining resident population of 46 bears continued to thrive under enhanced welfare standards. Key husbandry initiatives included regular health checks, recall and enrichment training, and positive reinforcement conditioning for several long-term residents. Enrichment efforts expanded with new climbing structures, platforms, and rotational management across both sanctuaries, supporting natural behaviours such as tree-climbing, nesting and foraging. Security and operational safety improved through emergency drills (coordinated with the National Park), biosecurity enhancements, and updated accounting compliance systems in line with tightening Vietnamese NGO regulations. Veterinary capacity advanced significantly in 2024 with the appointment of Dr. Vi, the first full-time Vietnamese veterinarian employed by FTB, following a successful training placement in Cambodia. Working with the rest of the Animal Care Team she quickly improved clinical protocols including routine rounds, fecal monitoring, and

		disease monitoring, supported by members of the Regional Veterinary Care Programme team. Education and outreach programmes regained strong momentum after years of pandemic disruption. In 2024, the ACE team hosted multiple school visits (some exceeding 120 students per event) and expanded the Bear Care Tour programme, aided by growing numbers of visitors to the National Park. The volunteer programme remained popular, while a new event - the “Cat Tien Jungle Path” sponsored race - brought FTB’s conservation message to a new audience, with several of our team running the race in animal mascot costumes, combining fundraising and community engagement. Collectively, 2024 represented a year of consolidation and professionalisation for FTB Vietnam — reinforcing welfare, strengthening local leadership, and deepening government partnerships to lay the groundwork for the eventual end of bear bile farming and long-term sanctuary sustainability. Building global awareness of the threats facing Southeast Asia’s bears The confiscation of 16 Asiatic black bear cubs in Vientiane (March 2024) was the worlds’ biggest ever seizure of threatened live bear cubs, drawing widespread media coverage across Southeast Asia and globally. Shared through Free the Bears’ channels, the rescue reached hundreds of thousands of viewers online and was cited by conservation networks as a major victory against the illegal wildlife trade. Even as the bile farming crisis declines, the poaching of wild cubs for pets and to feed into the bile trade remains amongst the greatest threats to the survival of Southeast Asia’s bears. In 2024, Free the Bears moved beyond rescue to leadership in public awareness, scientific research and government engagement. Our actions over the past year – from the historic cub rescue to One Health advocacy and international research publications – have built global visibility of the threats facing Southeast Asia’s bears and positioned Free the Bears as a trusted authority and voice for the region’s disappearing species.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	

Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Our financial position held steady during 2024 with just a 3.5% overall increase, however website donations (our most important income stream) grew by 38% compared to 2023. Our UK operations continue to form a significant portion of the overall contribution made to Free the Bears field programmes in Cambodia, Laos and Vietnam with approximately 28% of Free the Bears global income now generated through Free the Bears UK.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Having considered our position in line with the Charities Commission guidance the Trustees feel that the maintenance of 6-months overhead costs is prudent, without being excessive. With minimal overhead costs in the UK the Charity is successfully meeting this target in line with our policy.
Amount of reserves held	Para 1.22	None – although our working account was maintained at a satisfactory level throughout the year, maintaining at least £50,000 at all times
Reasons for holding zero reserves	Para 1.22	With minimal overhead costs incurred in the UK minimal levels of reserves are considered to be necessary as funds are transferred to our project country accounts on a regular basis. We continue to retain emergency reserves in both Cambodia and Laos to ensure we maintain sufficient reserves in each territory and protect against sudden currency fluctuations.
Details of fund materially in deficit	Para 1.24	There are no funds materially in deficit
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The Trustees have no uncertainties about the charity continuing as a going concern

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Website donations, Gift Aid and government grants all make up major income streams for Free the Bears UK, however it should be noted that the current UK government-funded IWT challenge grant will end in 2025.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	The trustees review the major risks to which the Charity is exposed on a regular basis and systems are implemented whenever possible to mitigate these risks. The trustees believe that there is a satisfactory system of internal controls which are also reviewed on a regular basis.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	Unincorporated association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	In accordance with the Articles of Association, the number of trustees shall be no less than three but are not subject to any maximum. New trustees may be appointed by ordinary resolution. Every new trustee shall sign in the minute book a declaration of acceptance and of willingness to act as a trustee of the Charity. Trustees are recruited as required or when a particular skill gap is identified. Trustees are selected based on what they can contribute to the Charity. Trustees need to be prepared to take an active part in the running of the Charity and therefore need to be able - and willing - to give time to the efficient administration of the Charity and the fulfillment of its objectives. The total number of Trustees is currently five persons.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Prospective trustees are required to consider whether there would be any possible conflicts of interest if they were to be appointed as a trustee. It is particularly important that the individual is free to make a full contribution to the trustees' discussions and decisions. When recruiting new Charity trustees, the existing trustees ensure they understand the purposes and aims of the Charity, as well as their broader duties and responsibilities as trustees so that they are able to explain to prospective trustees what is required of them. Several of the Trustees are specialists in their fields and provide advice or voluntary support in support of our work. All new Trustees are given a copy of the Charities Commission publication "The Essential Trustee: What You Need to Know" prior to accepting a position as trustee.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	In terms of organisational structure the trustees are responsible for the strategic direction of the Charity, governance and charting performance against annually prepared budgets. Decisions regarding investment of Charity funds and expansion into new territories are made by the trustees. The Chief Executive is responsible for the day-to-day operational management of the Charity, reporting on progress to the trustees via email, in person (when possible) and at the scheduled trustees' meetings. If there are extraordinary issues that need to be brought to the attention of the trustees, extra meetings are scheduled as required. The Chief Executive is responsible for maintaining relationships with partner charities, staff management, recommending projects to the trustees and annual financial performance. The Chief Executive is supported by a small management team who are responsible for functional areas within the Charity. These functional heads provide periodic reports for the trustees.

Relationship with any related parties	Para 1.51	Free the Bears UK is affiliated to several other independent groups. “Free the Bears Ltd” serves the Australian territory with education and information relating to the projects that Free the Bears UK supports. “Free the Bears Fund”, registered in Cambodia, oversees the day-to-day management of the Cambodia Bear Sanctuary and several field programmes aimed at reducing the incidence of illegal poaching and trading of bears in Cambodia. “Free the Bears Fund”, registered in Lao PDR, oversees management of the Tat Kuang Si Bear Rescue Centre and Luang Prabang Wildlife Sanctuary together with other initiatives aimed at ending bear bile farming in Lao PDR. “To Chuc Free the Bears”, registered in Vietnam, provides support to Cat Tien National Park for development of wildlife rescue centres and Cat Tien Bear Sanctuary, as well as field programmes aimed at better understanding wild bear population status and trends in the bear bile industry. As a group, the independent Free the Bears Charities share common goals and objectives. The UK Charity currently provides funding and support for the projects in Cambodia, Lao PDR and Vietnam.
Other		In addition to the affiliate group, Free the Bears UK also works closely with other International partner organisations when mutual goals are shared and sufficient resources are available.

Reference and Administrative details

Charity name	Free the Bears UK
Other name the charity uses	Free the Bears, Free the Bears (UK)
Registered charity number	1135682
Charity's principal address	628 High Road South Benfleet Essex SS7 5SU England

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Jonathan Cracknell BVMS CertVA CertZooMed MRCVS	Chair		
2	Giles Jason Clark	Secretary		
3	Matthew Peter Hunt	Treasurer		
4	Sarah Jane Moran			
5	Claudia Hartley BVSc CertVOphthal DipECVO FHEA FRCVS			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
None		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Patron	Steve Leonard BVSc MRCVS	

Name of chief executive or names of senior staff members (Optional information)

Matt Hunt – Chief Executive, Brian Crudge – Regional Director, Linda McCormack – Chief Financial Officer, Vuthy Chuon – Cambodia Programme Manager, Sengaloun Vongsay – Laos Programme Manager, Nguyen Van Dung - Vietnam Programme Manager, Dr Romain Pizzi BVSc MSc DZooMed DipECZM MACVS (Surg) FRES FRSB FRGS MRCVS - Veterinary Advisor

Exemptions from disclosure

Reason for non-disclosure of key personnel details

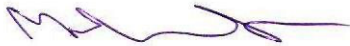
n/a

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Matthew Peter Hunt	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	31 st October 2025	

Free the Bears UK		1135682		
Annual accounts for the period				
1/1/2024		To	12/31/2024	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	401,306	-	-	401,306	349,097
Charitable activities	S02	8,000	157,831	-	165,831	194,700
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	409,306	157,831	-	567,137	543,797
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	380,005	162,659	-	542,664	495,840
Separate material item of expense	S10	-	-	-	-	-
Other	S11	2,957	-	-	2,957	2,154
Total	S12	382,962	162,659	-	545,621	497,994
Net income/(expenditure) before investment gains/(losses)						
	S13	26,344	- 4,828	-	21,516	45,803
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	26,344	- 4,828	-	21,516	45,803
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	4,080
Net movement in funds	S20	26,344	- 4,828	-	21,516	49,883
Reconciliation of funds:						
Total funds brought forward	S21	126,560	-	-	126,560	76,677
Total funds carried forward	S22	152,904	- 4,828	-	148,076	126,560

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	126,579	21,497	-	148,076	126,560
Total current assets		B10	126,579	21,497	-	148,076	126,560
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	126,579	21,497	-	148,076	126,560
Total assets less current liabilities		B13	126,579	21,497	-	148,076	126,560
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	126,579	21,497	-	148,076	126,560
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		21,497		21,497	26,325
Unrestricted funds		B19	126,579		-	126,579	100,235
Revaluation reserve		B20				-	
Total funds		B21	126,579	21,497	-	148,076	126,560
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy
					Matthew Hunt		10/30/2025

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

☒

No*

☐

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

☐

No*

☒

* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	<i>not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>not applicable</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

☒

No*

☐

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

not applicable

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	Yes ☒	No ☐	N/a ☐
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes ☒	No ☐	N/a ☐
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes ☒	No ☐	N/a ☐
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes ☒	No ☐	N/a ☐
Government grants	The charity has received government grants in the reporting period	Yes ☒	No ☐	N/a ☐
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes ☒	No ☐	N/a ☐
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes ☒	No ☐	N/a ☐
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes ☐	No ☐	N/a ☒
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes ☐	No ☐	N/a ☒
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes ☐	No ☐	N/a ☒
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes ☐	No ☐	N/a ☒
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes ☐	No ☐	N/a ☒
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes ☐	No ☐	N/a ☒
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes ☐	No ☐	N/a ☒
Support costs	The charity has incurred expenditure on support costs.	Yes ☒	No ☐	N/a ☐
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes ☒	No ☐	N/a ☐
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes ☒	No ☐	N/a ☐
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes ☐	No ☐	N/a ☒
	Memberships subscriptions which gives a member the right to buy services or other	Yes ☐	No ☐	N/a ☐

	membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
Yes	No	N/a															
		✓															
Yes	No	N/a															
		✓															
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
Yes	No	N/a															
		✓															
Yes	No	N/a															
		✓															
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
Yes	No	N/a															
		✓															
Yes	No	N/a															
		✓															
2.3 EXPENDITURE AND LIABILITIES																	
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓		
✓																	
Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓		
✓																	
Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓		
✓																	
Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓		
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Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓		
✓																	
Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
Redundancy cost	The charity made no redundancy payments during the reporting period.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓		
✓																	
Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
Deferred income	No material item of deferred income has been included in the accounts.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓		
✓																	
Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓		
✓																	
Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓		
✓																	
Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
Yes	No	N/a															
		✓															
Yes	No	N/a															
		✓															
2.4 ASSETS																	
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	<table> <tr><td></td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>				Yes	No	N/a			✓						
Yes	No	N/a															
		✓															
	They are valued at cost.																
	The depreciation rates and methods used are disclosed in note 9.2.																
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<table> <tr><td></td><td>✓</td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td>✓</td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>		✓		Yes	No	N/a		✓		Yes	No	N/a			✓
	✓																
Yes	No	N/a															
	✓																
Yes	No	N/a															
		✓															
	They are valued at cost.																
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<table> <tr><td></td><td>✓</td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td>✓</td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>		✓		Yes	No	N/a		✓		Yes	No	N/a			✓
	✓																
Yes	No	N/a															
	✓																
Yes	No	N/a															
		✓															
	They are valued at cost.																
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
Yes	No	N/a															
		✓															
Yes	No	N/a															
		✓															
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a	✓		
		✓															
Yes	No	N/a															
		✓															
Yes	No	N/a															
✓																	
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓		
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Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓		
✓																	
Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
	✓	

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	275,076	-	-	275,076	336,693
	Gift Aid	117,227	-	-	117,227	-
	Legacies	9,003	-	-	9,003	12,404
	General grants provided by government/other charities	8,000	157,831	-	165,831	194,700
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	409,306	157,831	-	567,137	543,797
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	Unrealised gain on foreign currency held	-	-	-	-	4,080
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	4,080
TOTAL INCOME		409,306	157,831	-	567,137	547,877

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

£83,209 General grants provided by government / other charities

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

not applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1	Dept for Environment, Food & Rural Affairs - Illegal Wildlife Trade Challenge Fund	130,971
Government grant 2		-
Government grant 3		-
Other		-
	Total	130,971

	Description	Last year £
Government grant 1	Dept for Environment, Food & Rural Affairs - Illegal Wildlife Trade Challenge Fund	116,680
Government grant 2		-
Government grant 3		-
Other		-
	Total	116,680

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	none	none

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	n/a	n/a

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	2,957	-	-	2,957	2,154	-	-	2,154
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	2,957	-	-	2,957	2,154	-	-	2,154
Expenditure on charitable activities:								
	-	-	-	-	-	-	-	-
Grants and donations paid	380,005	162,659	-	542,664	327,465	168,375	-	495,840
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	380,005	162,659	-	542,664	327,465	168,375	-	495,840
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	382,962	162,659	-	545,621	329,619	168,375	-	497,994

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Support for Regional Programme	322,677	-	-	322,677	18,799	-	-	18,799
Support for Laos Programme	192,099	-	-	192,099	282,303	-	-	282,303
Support for Cambodia Programme	27,889	-	-	27,889	130,893	-	-	130,893
Support for Vietnam Programme	-	-	-	-	63,845	-	-	63,845
Total	542,664	-	-	542,664	495,840	-	-	495,840

Section C	Notes to the accounts	(cont)

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C	Notes to the accounts

Note 8 **Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total		-

Section C

Notes to the accounts

Note 9

Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C	Notes to the accounts

Note 10 **Details of certain items of expenditure**

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
384	225
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)

Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	-	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

Section C	Notes to the accounts	(cont)

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Section C

Notes to the accounts

(cont)

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter “Nil” if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C	Notes to the accounts	(cont)

Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C
Notes to the accounts
(cont)
Note 16
Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

This year	Last year

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

Section C
Notes to the accounts
(cont)
Note 18
Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Section C	Notes to the accounts	(cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C
Notes to the accounts
(cont)
Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

This year	Last year

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Section C	Notes to the accounts	(cont)

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
148,076	126,560
-	-
148,076	126,560

Note 25

Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Not applicable due to the nature of the income	Not applicable due to the nature of the income
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	not applicable	not applicable

Section C

Notes to the accounts

(cont)

Note 26

Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period

	This year	Last year
Please provide details of the nature of the event	none to report	none to report
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	not applicable	not applicable

Section C	Notes to the accounts	(cont)

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Specific donor restrictions	R		26,325	157,831	- 162,659	-	-	21,497
General charitable purposes	U		100,235	409,306	- 382,962	-	-	126,579
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			126,560	567,137	- 545,621	-	-	148,076

Section C	Notes to the accounts	(cont)

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Specific donor restrictions	R		-	194,700	- 168,375	-	-	26,325
General charitable purposes	U		76,677	349,097	- 329,619	-	4,080	100,235
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			76,677	543,797	- 497,994	-	4,080	126,560

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) 1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

none



Section A

Independent Examiner's Report

Report to the trustees/
members of

Free The Bears UK

On accounts for the
period ended

31st December 2024

Charity no
(if any)

1135682

Set out on pages

No page numbers provided

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended 31st December 2022.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

13/02/2025.

Name:

Christopher John Swallow

Relevant professional
qualification(s) or body
(if any):

FCA

Address:

The Malt House, Warrington Road

Bartington, Cheshire

CW8 4QU

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

No matters arising noted.

FREE THE BEARS UK

England & Wales - Charity number 1135682

Accounts



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 01 January 2023 **Period start date** **To 31 December 2023** **Period end date**

Charity name: Free the Bears UK

Charity registration number: 1135682

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote humane behaviour towards animals, in particular bears, by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Free the Bears UK works with expert affiliate and partner groups on projects that will make a significant impact on animal welfare, conservation and awareness. The Charity works with national and provincial government partners to ensure the best chance of long-term success for each programme. Primary objectives for 2023 included; • Continued support for efforts aimed at reducing illegal poaching of bears in Cambodia, and further development of the Cambodian Bear Sanctuary as a world-class facility for life-long care of bears and public education. • Further development of the Luang Prabang Wildlife Sanctuary to support efforts of the Government of Laos aimed at ending bear bile farming in Lao PDR through improved law enforcement to address the illegal wildlife trade, improved environmental awareness amongst the general public and continued care for any bears and other animals rescued from illegal captivity and exploitive situations. • Ongoing development of the Cat Tien Bear Sanctuary in Vietnam in order to help facilitate the end of bear bile farming in this country where numbers of bears held in bile farms are now believed to be fewer than 250 animals. • Continued collaboration with international experts such as the IUCN Bear Specialist Group to develop long-term conservation action plans for some of the world's least known bear species • Essential support for ending the practice of bear bile farming in Lao PDR and Vietnam

		through ground-breaking research into wild bear populations and enhanced environmental awareness among communities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have regard for the Charities Commission general guidance on Public Benefit and consider our programmes and activities to be meeting the following charitable purposes for public benefit; a) the prevention or relief of poverty, b) the advancement of education, c) the advancement of environmental protection or improvement, and d) the advancement of animal welfare

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	Volunteers continue to play a significant role in the raising of funds to support field programmes, particularly through Peer-2-Peer fundraising events. Outside of the UK we have been able to welcome volunteers at our sanctuary in Vietnam, while all of our sanctuaries regularly play host to international youth groups and schools plus offer Bear Care Tours for supporters to see our work first hand across all of our sites.
Other		

Achievements and Performance

	SORP reference	

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The information below represents a summary of the main achievements for the charity in its three core focal areas of work during the past year in which a total of 10 bears (along with an additional 13 animals of 9 other species) were rescued from the illegal wildlife trade across Southeast Asia and brought into our sanctuaries for care; Cambodia Bear Rescue and Conservation Programme After more than 25 years of working in partnership with the Cambodian Forestry Administration we are seeing a continued reduction in the number of bears being illegally traded with 2023 marking the first year since 1995 in which no bears were rescued from the illegal wildlife trade. Interpreting such trends in the black-market trade is always difficult and so we cannot state with confidence whether this is most likely due to a reduction in trade, or a reduction in wildlife law enforcement effort or even wild bear populations. Given this lack of new rescues and an increasingly aged population, following the death of 3 bears during 2023 the total number of bears in our care had reduced to 119 animals by the end of 2023. Deaths included CR137 Rose, a 13 year old Asiatic black bear who came into our care after being rescued in 2009, CR093 Jon, a male sun bear who had been in our care since 2006 and was estimated to be around 22 years old, and CR212 Zelda who had been with us only a few years (since 2021) after spending the first 12 years of her life being kept as a trophy pet. Our teams remained busy throughout the year with renovation works completed in the Cambodian Wildlife Hospital plus construction of a brand new Pre-release Stage 1 enclosure completed, along with work on a brand new Bear House (BH9) which will feature up to 18 dens and 6 forested enclosures. Specialist visits included veterinary ophthalmology and dental surgeries, while our research team were able to initiate a behaviour-change intervention designed through our partnership with San Diego Zoo Institute for Conservation Research and Oxford University. Laos Bear Rescue and Conservation Programme Our sanctuaries and overall programme in Laos continue to grow rapidly with a further 9 bears (all Asiatic black bears, Laos rescues 117-125) rescued and brought into our care, along with a further 13 other wild animals rescued from hunters and traders. Construction work to house the new arrivals and, where possible, facilitate their rehabilitation ready for return to the wild, was constant with Unit 3 completed within our Quarantine Area, a 16,000m2 Pre-release Stage 2 completed and our on-site accommodation for visiting researchers, students and government officers completed. The completion of Base Station 2 enabled us to ramp up training programmes including a 2 week residential course in animal handling for Department of Forest Inspection officers, while delivery of the first wildlife medicine module for veterinary students at the National University of Laos was completed in partnership with support from the British embassy in Vientiane. Further developments across the year included visits from skilled volunteers including a blacksmith from

		Edinburgh Zoo and an animal husbandry specialist from Kent, while our work to promote sustainability across the sanctuaries was supported through the installation of solar-powered lighting across Luang Prabang Wildlife Sanctuary and creation of Frist Impressions, a new visitor education area at Tat Kuang Si Bear Rescue Center, with support from Buildings Trust International. Vietnam Bear Rescue and Conservation Programme The rescue of 23 year old male Asiatic black bear Odin (VR065) in March 2023 marked the last bile farm bear in Long An province, taking us one step closer to ending the practice of bear farming in Vietnam. Sadly so many of the bears coming into our care after decades in bile farms carry physical and mental damage with them and we lost three bears over the course of the past year including female Asiatic black bears VR18 Lucy and VR041 Sao, rescued in 2009 and 2012 respectively, plus male sun bear VR043 Dambri, rescued in 2014. We take solace from the fact that these bears at least were able to end their days in the near-natural environment of the Cat Tien Bear Sanctuary. We continued to transfer bears to Bear House 4, forming new social groups to allow each bear the opportunity to spend their days enjoying the large forested enclosures. Renovation works within the original Cat Tien Bear Rescue Center ensured we were ready to welcome any further new rescues, with bile farm visits taking place in Binh Duong and Dong Nai provinces to try to persuade farm owners to surrender their bears. The additional support provided by volunteers in June/July and December allowed for additional works to be completed, creating new enrichment materials for the 47 bears in our care by the end of 2023. Building global awareness of the threats facing Southeast Asia's bears Free the Bears staff continued to play key roles within the IUCN SSC Bear Specialist Group, with CEO Matt Hunt co-chairing the Asiatic black bear Expert Team, and Regional Director Brian Crudge co-chairing the Sun bear Expert Team. Work to implement the Sun Bear Conservation Action Plan continued throughout the year, and new links were formed with groups in the Republic of Korea with a view to offering assistance wherever possible in the ending of bear farming in that country by 2026. The same team from BBC Studios who created the documentary series "Bears About The House" returned to Laos in 2023 to film for a new series being commissioned by National Geographic channel.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	

Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Our financial position strengthened further during 2023 thanks to new philanthropic donors and grants plus continued growth across almost all other income streams, all contributing to a 78% increase over 2022 income. Our UK operations continue to form a significant portion of the overall contribution made to Free the Bears field programmes in Cambodia, Laos and Vietnam with approximately 30% of Free the Bears global income now generated through Free the Bears UK.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Having considered our position in line with the Charities Commission guidance the Trustees feel that the maintenance of 6-months overhead costs is prudent, without being excessive. With minimal overhead costs in the UK the Charity is successfully meeting this target in line with our policy.
Amount of reserves held	Para 1.22	None – although our working account was maintained at a satisfactory level throughout the year, maintaining at least £50,000 at all times
Reasons for holding zero reserves	Para 1.22	With minimal overhead costs incurred in the UK minimal levels of reserves are considered to be necessary as funds are transferred to our project country accounts on a regular basis. We continue to retain emergency reserves equivalent to 3-months running costs in both Cambodia and Laos to ensure we maintain sufficient reserves in each territory and protect against sudden currency fluctuations.
Details of fund materially in deficit	Para 1.24	There are no funds materially in deficit
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The Trustees have no uncertainties about the charity continuing as a going concern

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Philanthropic trusts, website donations and government grants all make up major income streams for Free the Bears UK, supported further by Private individual donors, Peer-2-Peer fundraising, zoological institutions, corporate sponsors and bequests all making up significant income streams for Free the Bears UK.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	The trustees review the major risks to which the Charity is exposed on a regular basis and systems are implemented whenever possible to mitigate these risks. The trustees believe that there is a satisfactory system of internal controls which are also reviewed on a regular basis.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	Unincorporated association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	In accordance with the Articles of Association, the number of trustees shall be no less than three but are not subject to any maximum. New trustees may be appointed by ordinary resolution. Every new trustee shall sign in the minute book a declaration of acceptance and of willingness to act as a trustee of the Charity. Trustees are recruited as required or when a particular skill gap is identified. Trustees are selected based on what they can contribute to the Charity. Trustees need to be prepared to take an active part in the running of the Charity and therefore need to be able - and willing - to give time to the efficient administration of the Charity and the fulfillment of its objectives. The total number of Trustees is currently six persons.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Prospective trustees are required to consider whether there would be any possible conflicts of interest if they were to be appointed as a trustee. It is particularly important that the individual is free to make a full contribution to the trustees' discussions and decisions. When recruiting new Charity trustees, the existing trustees ensure they understand the purposes and aims of the Charity, as well as their broader duties and responsibilities as trustees so that they are able to explain to prospective trustees what is required of them. Several of the Trustees are specialists in their fields and provide advice or voluntary support in support of our work. All new Trustees are given a copy of the Charities Commission publication "The Essential Trustee: What You Need to Know" prior to accepting a position as trustee.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	In terms of organisational structure the trustees are responsible for the strategic direction of the Charity, governance and charting performance against annually prepared budgets. Decisions regarding investment of Charity funds and expansion into new territories are made by the trustees. The Chief Executive is responsible for the day-to-day operational management of the Charity, reporting on progress to the trustees via email, in person (when possible) and at the scheduled trustees' meetings. If there are extraordinary issues that need to be brought to the attention of the trustees, extra meetings are scheduled as required. The Chief Executive is responsible for maintaining relationships with partner charities, staff management, recommending projects to the trustees and annual financial performance. The Chief Executive is supported by a small management team who are responsible for functional areas within the Charity. These functional heads provide periodic reports for the trustees.

Relationship with any related parties	Para 1.51	Free the Bears UK is affiliated to several other independent groups. “Free the Bears Ltd” serves the Australian territory with education and information relating to the projects that Free the Bears UK supports. “Free the Bears Fund”, registered in Cambodia, oversees the day-to-day management of the Cambodia Bear Sanctuary and several field programmes aimed at reducing the incidence of illegal poaching and trading of bears in Cambodia. “Free the Bears Fund”, registered in Lao PDR, oversees management of the Tat Kuang Si Bear Rescue Centre and Luang Prabang Wildlife Sanctuary together with other initiatives aimed at ending bear bile farming in Lao PDR. “To Chuc Free the Bears”, registered in Vietnam, provides support to Cat Tien National Park for development of wildlife rescue centres and Cat Tien Bear Sanctuary, as well as field programmes aimed at better understanding wild bear population status and trends in the bear bile industry. As a group, the independent Free the Bears Charities share common goals and objectives. The UK Charity currently provides funding and support for the projects in Cambodia, Lao PDR and Vietnam.
Other		In addition to the affiliate group, Free the Bears UK also works closely with other International partner organisations when mutual goals are shared and sufficient resources are available.

Reference and Administrative details

Charity name	Free the Bears UK
Other name the charity uses	Free the Bears, Free the Bears (UK)
Registered charity number	1135682
Charity's principal address	628 High Road South Benfleet Essex SS7 5SU England

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Jonathan Cracknell BVMS CertVA CertZooMed MRCVS	Chair		
2	Giles Jason Clark	Secretary		
3	Matthew Peter Hunt	Treasurer		
4	Sarah Jane Moran			
5	Claudia Hartley BVSc CertVOphthal DipECVO FHEA FRCVS			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
None		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Patron	Steve Leonard BVSc MRCVS	

Name of chief executive or names of senior staff members (Optional information)

Matt Hunt – Chief Executive, Brian Crudge – Regional Director, Linda McCormack – Chief Financial Officer, Vuthy Chuon – Cambodia Programme Manager, Sengaloun Vongsay – Laos Programme Manager, Nguyen Van Dung - Vietnam Programme Manager, Dr Romain Pizzi BVSc MSc DZooMed DipECZM MACVS (Surg) FRES FRSB FRGS MRCVS - Veterinary Advisor, Rod Mabin – Regional Communications Manager

Exemptions from disclosure

Reason for non-disclosure of key personnel details

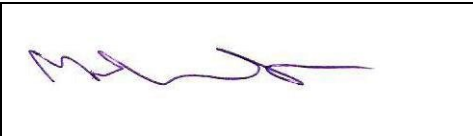
n/a

Other optional information

Declarations

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)		
Full name(s)	Matthew Peter Hunt	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	31 st October 2024	



Free the Bears UK	1135682		
Annual accounts for the period			
1/1/2023		To	12/31/2023

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	349,097	-	-	349,097	210,818
Charitable activities	S02	-	194,700	-	194,700	83,209
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	3,342
Total	S07	349,097	194,700	-	543,797	297,369
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	306
Charitable activities	S09	327,465	168,375	-	495,840	279,992
Separate material item of expense	S10	-	-	-	-	-
Other	S11	2,154	-	-	2,154	2,695
Total	S12	329,619	168,375	-	497,994	282,993
Net income/(expenditure) before investment gains/(losses)						
	S13	19,478	26,325	-	45,803	14,376
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	19,478	26,325	-	45,803	14,376
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	4,080	-	-	4,080	-
Net movement in funds	S20	23,558	26,325	-	49,883	14,376
Reconciliation of funds:						
Total funds brought forward	S21	76,677	-	-	76,677	62,301
Total funds carried forward	S22	100,235	26,325	-	126,560	62,301

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	100,235	26,325	-	126,560	76,677
Total current assets		B10	100,235	26,325	-	126,560	76,677
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	100,235	26,325	-	126,560	76,677
Total assets less current liabilities		B13	100,235	26,325	-	126,560	76,677
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	100,235	26,325	-	126,560	76,677
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		26,325		26,325	-
Unrestricted funds		B19	100,235		-	100,235	76,677
Revaluation reserve		B20				-	
Total funds		B21	100,235	26,325	-	126,560	76,677
Signed by one or two trustees on behalf of all the trustees			Signature	Print Name	Date of approval dd/mm/yyyy		

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

☒

No*

☐

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

☐

No*

☒

* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	<i>not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>not applicable</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

☒

No*

☐

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

not applicable

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☐	☐	Yes	No	N/a	☐	☐	☒
Yes	No	N/a												
☒	☐	☐												
Yes	No	N/a												
☐	☐	☒												
Government grants	The charity has received government grants in the reporting period	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Support costs	The charity has incurred expenditure on support costs.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
	Membershin subscriptions which gives a member the right to buy services or other	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	Yes	No	N/a									
Yes	No	N/a												

	membership subscriptions which gives a member the right to buy goods or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓									
		✓																								
Yes	No	N/a																								
		✓																								
Yes	No	N/a																								
		✓																								
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.																									
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.																									
2.3 EXPENDITURE AND LIABILITIES																										
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	Yes	No	N/a	✓			Yes	No	N/a	✓			Yes	No	N/a	✓			Yes	No	N/a	✓		
Yes	No	N/a																								
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Yes	No	N/a																								
✓																										
Yes	No	N/a																								
✓																										
Yes	No	N/a																								
✓																										
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.																									
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.																									
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.																									
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.																									
Redundancy cost	The charity made no redundancy payments during the reporting period.																									
Deferred income	No material item of deferred income has been included in the accounts.																									
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts																									
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date																									
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes	No	N/a			✓																		
Yes	No	N/a																								
		✓																								
2.4 ASSETS																										
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least																									
	They are valued at cost.																									
	The depreciation rates and methods used are disclosed in note 9.2.																									
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td>✓</td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td>✓</td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes	No	N/a		✓		Yes	No	N/a			✓	Yes	No	N/a		✓		Yes	No	N/a			✓
Yes	No	N/a																								
	✓																									
Yes	No	N/a																								
		✓																								
Yes	No	N/a																								
	✓																									
Yes	No	N/a																								
		✓																								
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.																									
	They are valued at cost.																									
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	Yes	No	N/a			✓	Yes	No	N/a			✓	Yes	No	N/a	✓			Yes	No	N/a	✓		
Yes	No	N/a																								
		✓																								
Yes	No	N/a																								
		✓																								
Yes	No	N/a																								
✓																										
Yes	No	N/a																								
✓																										
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments																									
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.																									
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	Yes	No	N/a	✓																				
Yes	No	N/a																								
✓																										

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
	✓	

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE

Note 3

Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	336,693	-	-	336,693	187,659
	Gift Aid	-	-	-	-	23,159
	Legacies	12,404	-	-	12,404	-
	General grants provided by government/other charities	-	194,700	-	194,700	83,209
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	349,097	194,700	-	543,797	294,027
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	3,342
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	3,342
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Unrealised gain on foreign currency held	4,080	-	-	4,080	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	4,080	-	-	4,080	-
TOTAL INCOME		353,177	194,700	-	547,877	297,369

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

£83,209 General grants provided by government / other charities

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

not applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1	Dept for Environment, Food & Rural Affairs - Illegal Wildlife Trade Challenge Fund	116,680
Government grant 2		-
Government grant 3		-
Other		-
	Total	116,680

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	none	none

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	n/a	n/a

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	306	-	-	306
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	2,154	-	-	2,154	2,695	-	-	2,695
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	2,154	-	-	2,154	3,001	-	-	3,001
Expenditure on charitable activities:								
	-	-	-	-	-	-	-	-
Grants and donations paid	327,465	168,375	-	495,840	195,694	84,298	-	279,992
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	327,465	168,375	-	495,840	195,694	84,298	-	279,992
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	329,619	168,375	-	497,994	198,695	84,298	-	282,993

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Support for Regional Programme	18,799	-	-	18,799	6,484	-	-	6,484
Support for Laos Programme	282,303	-	-	282,303	213,156	-	-	213,156
Support for Cambodia Programme	130,893	-	-	130,893	24,965	-	-	24,965
Support for Vietnam Programme	63,845	-	-	63,845	35,387	-	-	35,387
Total	495,840	-	-	495,840	279,992	-	-	279,992

Section C	Notes to the accounts	(cont)

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 8

Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C

Notes to the accounts

Note 9

Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C	Notes to the accounts

Note 10 **Details of certain items of expenditure**

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
225	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)

Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	-	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments
Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	This year	Last year
	£ -	£ -
The nature of the payment (cash, asset etc.)		
The extent of redundancy funding at the balance sheet date	This year	Last year
	£ -	£ -
Please state the accounting policy for any redundancy or termination payments		

Section C**Notes to the accounts****(cont)**

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Section C	Notes to the accounts	(cont)

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter “Nil” if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity’s web site.

Yes	<i>Please provide details of charity’s URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C	Notes to the accounts	(cont)

Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C**Notes to the accounts****(cont)****Note 16****Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A	At cost Group B	Total
	£	£	£
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	-

Last year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

Section C
Notes to the accounts
(cont)
Note 18
Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Section C	Notes to the accounts	(cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C	Notes to the accounts	(cont)

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.		
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.		

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Section C	Notes to the accounts	(cont)

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
126,560	76,677
-	-
126,560	76,677

Note 25

Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Not applicable due to the nature of the income	Not applicable due to the nature of the income
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	not applicable	not applicable

Section C

Notes to the accounts

(cont)

Note 26

Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period

	This year	Last year
Please provide details of the nature of the event	none to report	none to report
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	not applicable	not applicable

Section C	Notes to the accounts	(cont)

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Specific donor restrictions	R		-	194,700	- 168,375	-	-	26,325
General charitable purposes	U		76,677	349,097	- 329,619	-	4,080	100,235
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			76,677	543,797	- 497,994	-	4,080	126,560

Section C	Notes to the accounts	(cont)

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Specific donor restrictions	R		1,089	83,209	- 84,298	-	-	-
General charitable purposes	U		61,212	214,160	- 198,695	-	-	76,677
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			62,301	297,369	- 282,993	-	-	76,677

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year
There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29	Additional Disclosures
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.	

none



Section A

Independent Examiner's Report

Report to the trustees/
members of

Free The Bears UK

On accounts for the
period ended

31st December 2023

Charity no
(if any)

1135682

Set out on pages

No page numbers provided

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended 31st December 2022.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

09/02/2024.

Name:

Christopher John Swallow

Relevant professional
qualification(s) or body
(if any):

FCA

Address:

The Malt House, Warrington Road

Bartington, Cheshire

CW8 4QU

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

No matters arising noted.

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01 April 2022 **Period start date** **To 31 December 2022** **Period end date**

Charity name: Free the Bears UK

Charity registration number: 1135682

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote humane behaviour towards animals, in particular bears, by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Free the Bears UK works with expert affiliate and partner groups on projects that will make a significant impact on animal welfare, conservation and awareness. The Charity works with national and provincial government partners to ensure the best chance of long-term success for each programme. Primary objectives for 2022 included; • Continued support for efforts aimed at reducing illegal poaching of bears in Cambodia, and further development of the Cambodian Bear Sanctuary as a world-class facility for life-long care of bears and public education. Work this year continued to focus on managing further new rescues to optimal welfare levels while field research and outreach focused on better understanding the drivers of illegal trade in bears and building capacity for conservation within national teams and partners. • Further development of the Luang Prabang Wildlife Sanctuary to support efforts of the Government of Laos aimed at ending bear bile farming in Lao PDR through improved law enforcement to address the illegal wildlife trade, improved environmental awareness amongst the general public and continued care for any bears and other animals rescued from illegal captivity and exploitive situations. • Ongoing development of the Cat Tien Bear Sanctuary in Vietnam in order to help facilitate the end of bear bile farming in this country where numbers of bears held in bile farms are now believed to be fewer than 300 animals. Further development of

		education and research programmes aimed at building support for wild bear conservation and reduced consumer demand for bear-based products.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have regard for the Charities Commission general guidance on Public Benefit and consider our programmes and activities to be meeting the following charitable purposes for public benefit; a) the prevention or relief of poverty, b) the advancement of education, c) the advancement of environmental protection or improvement, and d) the advancement of animal welfare

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	Volunteers continue to play a significant role in the raising of funds to support field programmes, particularly through Peer-2-Peer fundraising events. With international borders gradually re-opening following the pandemic we have been able to once again welcome volunteers at our sanctuary in Cambodia, plus offer Bear Care Tours for supporters to see our work first hand across all of our sanctuaries.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The information below represents a summary of the main achievements for the charity in its three core focal areas of work during the past nine months in which a total of 15 bears (11 Asiatic black bears and 4 sun bears) were rescued from the illegal wildlife trade across Southeast Asia and brought into our sanctuaries for care; Cambodia Bear Rescue and Conservation Programme After 25 years of working in partnership with the Cambodian Forestry Administration we are seeing a continued reduction in the number of bears being illegally traded with just a single rescue taking place over the past nine months. The new arrival, a young male sun bear cub weighing just 7.5kg, thankfully is

		thriving under the care of our Cub Nursery team and retains quite a wild nature, making him a potential candidate for inclusion in our rehabilitation programme. At the request of our government partners we also transferred three older female sun bears to a new facility outside of Siem Reap, meaning that by the end of the year the total number of bears at the sanctuary had decreased slightly from 124 bears in April to 122 bears by December 2022. Our teams remained busy throughout the year with renovations taking place at the Cambodia Wildlife Hospital (built by Free the Bears in 2005) and further work on the development of the upper level of Bear House 8 to serve as a hub for visiting researchers. We also started work on the first Pre-release enclosure for bears that might be able to return to the wild, an exciting new initiative which we hope will offer an alternative to lifelong human care for rescued bears in the future. Our field research team continued to improve our understanding of the threats facing bears in Cambodia, publishing scientific papers on Traditional Medicine Practitioners, investigating incidences of apparently “doomed” wild bears restricted to isolated pockets of forests, and signing agreements with local authorities to begin the next phase of our behaviour-change programme aimed at reducing demand for bear bile products. Laos Bear Rescue and Conservation Programme The closure of Laos’ international borders finally ended in May 2022 but was quickly replaced with national shortages of fuel brought about by a sharp devaluing in the national currency and hyper-inflation bringing further challenges to all aspects of our work. Nonetheless a total of nine Asiatic black bears and one sun bear have been rescued and brought to Luang Prabang Wildlife Sanctuary for care, along with five other individual wild animals of four species including a vulnerable Mainland serow fawn believed to be less than a week old on arrival. Our team were happy to see the return of a number of rescued wildlife back to protected forest, including pangolins, porcupine, turtles and tortoises. Construction work within the sanctuaries has been non-stop with Bear House 1 renovated and visitor trails renewed at Tat Kuang Si Bear Rescue Center, while at Luang Prabang Wildlife Sanctuary we have completed construction of Bear House 7, Primate Field 3 and Pre-release Stage 1 (with work already underway to build Pre-release Stage 2, a vast swathe of natural forest covering more than 15,000m2). Working towards the goal of using our sanctuaries to support all aspects of wildlife conservation in-country, new links have been formed with the National University of Laos veterinary science faculty, with plans to offer training in conservation medicine to vet students in the near future. To this end we welcomed a new Veterinary Support Officer through the Australian Volunteers Program and held the first gathering of Laos’ wildlife veterinarians at a capacity-building workshop led by our Veterinary Advisor Dr Romain Pizzi in June 2022. With ten new bears rescued and

		just one bear passing away over the course of the year (female Asiatic black bear “Belle” after 4 years in our care), the number of bears in our care across both sanctuaries in Laos increased from 93 bears in April 2022 to 102 bears in December 2022. Vietnam Bear Rescue and Conservation Programme Our team in Vietnam continue to work towards ending the practise of bear bile farming in Vietnam with four new rescues over the past nine months, ranging from two years old to twenty years old and including the last captive bear in Binh Phuoc province. An additional bear house was constructed specifically for older bears that suffer from mobility issues after prolonged periods trapped in bile farms, and our team welcomed staff from a number of other rescue centres across Vietnam for the delivery of a bespoke training programme in welfare delivered in partnership with our colleagues at Wild Welfare. With four new arrivals and no deaths during this period, the total number of bears in our care in Vietnam increased to 49 animals by December 2022. Building global awareness of the threats facing Southeast Asia’s bears The BBC documentary series “Bears About The House”, filmed on-site at our sanctuary in Laos throughout 2019, continued to build awareness globally, being broadcast in the UK for a second time during this period as well as during the Luang Prabang Film Festival in December 2022 (supported by the British embassy in Vientiane following the British Ambassadors visit to our sanctuary in September). Additionally the series was given an honourable mention during the Panda Awards held in Bristol during October 2022. With international borders once again opened we have seen a rapid increase in the number of people taking part in in-person education programmes across all of our project sites, where our dedicated education teams are able to deliver innovative education programmes for local schools, youth groups and visitors.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Our financial situation remains satisfactory with monthly supporters and individual donors continuing to make up the bulk of our income in the UK, supported with grant income. The successful application for a 3-year grant under the UK government Illegal Wildlife Trade Challenge Fund will ensure a further boost to our income over coming years. Our UK operations continue to form a significant portion of the overall contribution made to Free the Bears field programmes in Cambodia, Laos and Vietnam with more than 98% of funds expended being sent directly in support of overseas programmes this past year. Continued growth and expansion of our supporter base is prioritised for next year, focusing on social media and online giving to ensure that administrative costs are kept to a minimum.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Having considered our position in line with the Charities Commission guidance the Trustees feel that the maintenance of 6-months overhead costs is prudent, without being excessive. With minimal overhead costs in the UK the Charity is successfully meeting this target in line with our policy.
Amount of reserves held	Para 1.22	None – although our working account was maintained at a satisfactory level throughout the year
Reasons for holding zero reserves	Para 1.22	With minimal overhead costs incurred in the UK minimal levels of reserves are considered to be necessary as funds are transferred to our project country accounts on a regular basis. We continue to retain emergency reserves equivalent to 3-months running costs in both Cambodia and Laos to ensure we maintain sufficient reserves in each territory and protect against sudden currency fluctuations.
Details of fund materially in deficit	Para 1.24	There are no funds materially in deficit
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The Trustees have no uncertainties about the charity continuing as a going concern

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Website donations, GiftAid, Private individual donors, Peer-2-Peer fundraising, zoological institutions, Philanthropic trusts and corporate sponsors all make up significant income streams for Free the Bears UK.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal	Para 1.46	The trustees review the major risks to which the Charity is exposed on a regular basis and systems are implemented whenever possible to mitigate these risks. The trustees believe that there is a satisfactory

risks facing the charity		system of internal controls which are also reviewed on a regular basis.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	Unincorporated association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	In accordance with the Articles of Association, the number of trustees shall be no less than three but are not subject to any maximum. New trustees may be appointed by ordinary resolution. Every new trustee shall sign in the minute book a declaration of acceptance and of willingness to act as a trustee of the Charity. Trustees are recruited as required or when a particular skill gap is identified. Trustees are selected based on what they can contribute to the Charity. Trustees need to be prepared to take an active part in the running of the Charity and therefore need to be able - and willing - to give time to the efficient administration of the Charity and the fulfillment of its objectives. The total number of Trustees is currently six persons.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Prospective trustees are required to consider whether there would be any possible conflicts of interest if they were to be appointed as a trustee. It is particularly important that the individual is free to make a full contribution to the trustees' discussions and decisions. When recruiting new Charity trustees, the existing trustees ensure they understand the purposes and aims of the Charity, as well as their broader duties and responsibilities as trustees so that they are able to explain to prospective trustees what is required of them. Several of the Trustees are specialists in their fields and provide advice or voluntary support in support of our work. All new Trustees are given a copy of the Charities Commission publication "The Essential Trustee: What You Need to Know" prior to accepting a position as trustee.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	In terms of organisational structure the trustees are responsible for the strategic direction of the Charity, governance and charting performance against annually prepared budgets. Decisions regarding investment of Charity funds and expansion into new territories are made by the trustees. The Chief Executive is responsible for the day-to-day operational management of the Charity, reporting on progress to the trustees via email, in person (when possible) and at the scheduled trustees' meetings. If there are extraordinary issues that need to be brought to the attention of the trustees, extra meetings are scheduled as required. The Chief Executive is responsible for maintaining relationships with partner charities, staff management, recommending projects to the trustees and annual financial performance. The Chief Executive is supported by a small management team who are responsible for functional areas within the Charity. These functional heads provide periodic

		reports for the trustees.
Relationship with any related parties	Para 1.51	Free the Bears UK is affiliated to several other independent groups. “Free the Bears Ltd” serves the Australian territory with education and information relating to the projects that Free the Bears UK supports. “Free the Bears Fund”, registered in Cambodia, oversees the day-to-day management of the Cambodia Bear Sanctuary and several field programmes aimed at reducing the incidence of illegal poaching and trading of bears in Cambodia. “Free the Bears Fund”, registered in Lao PDR, oversees management of the Tat Kuang Si Bear Rescue Centre and Luang Prabang Wildlife Sanctuary together with other initiatives aimed at ending bear bile farming in Lao PDR. “To Chuc Free the Bears”, registered in Vietnam, provides support to Cat Tien National Park for development of wildlife rescue centres and Cat Tien Bear Sanctuary, as well as field programmes aimed at better understanding wild bear population status and trends in the bear bile industry. As a group, the independent Free the Bears Charities share common goals and objectives. The UK Charity currently provides funding and support for the projects in Cambodia, Lao PDR and Vietnam.
Other		In addition to the affiliate group, Free the Bears UK also works closely with other International partner organisations when mutual goals are shared and sufficient resources are available.

Reference and Administrative details

Charity name	Free the Bears UK
Other name the charity uses	Free the Bears, Free the Bears (UK)
Registered charity number	1135682
Charity's principal address	628 High Road South Benfleet Essex SS7 5SU England

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Jonathan Cracknell BVMS CertVA CertZooMed MRCVS	Chair		
2	Mary Julia Hutton	Secretary		
3	Matthew Peter Hunt	Treasurer		
4	Sarah Jane Moran			
5	Claudia Hartley BVSc CertVOphthal DipECVO FHEA FRCVS			
6	Giles Jason Clark			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
None		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Patron	Steve Leonard BVSc MRCVS	

Name of chief executive or names of senior staff members (Optional information)

Matt Hunt – Chief Executive, Brian Crudge – Regional Director, Vuthy Chuon – Cambodia Programme Manager, Sengaloun Vongsay – Laos Programme Manager, Nguyen Van Dung – Vietnam Programme Manager, Dr Romain Pizzi BVSc MSc DZooMed DipECZM MACVS (Surg) FRES FRSB FRGS MRCVS - Veterinary Advisor, Rod Mabin – Regional Communications Manager

Exemptions from disclosure

Reason for non-disclosure of key personnel details

n/a

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Matthew Peter Hunt	

Position (eg Secretary,
Chair, etc)

Treasurer	

Date

13 th November 2023



Free the Bears UK		1135682		
Annual accounts for the period				
4/1/2022		To	12/31/2022	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	214,160	-	-	214,160	271,301
Charitable activities	S02	-	83,209	-	83,209	55,000
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	214,160	83,209	-	297,369	326,301
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	306	-	-	306	603
Charitable activities	S09	195,694	84,298	-	279,992	504,414
Separate material item of expense	S10	-	-	-	-	-
Other	S11	2,695	-	-	2,695	11,440
Total	S12	198,695	84,298	-	282,993	516,457
Net income/(expenditure) before investment gains/(losses)						
	S13	15,465	- 1,089	-	14,376	- 190,156
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	15,465	- 1,089	-	14,376	- 190,156
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	15,465	- 1,089	-	14,376	- 190,156
Reconciliation of funds:						
Total funds brought forward	S21	-	-	-	-	252,457
Total funds carried forward	S22	15,465	- 1,089	-	14,376	62,301

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	76,677	-	-	76,677	62,301
Total current assets		B10	76,677	-	-	76,677	62,301
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	76,677	-	-	76,677	62,301
Total assets less current liabilities		B13	76,677	-	-	76,677	62,301
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	76,677	-	-	76,677	62,301
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		-		-	1,089
Unrestricted funds		B19	76,677		-	76,677	61,212
Revaluation reserve		B20				-	
Total funds		B21	76,677	-	-	76,677	62,301
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

✓

No*

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

No*

✓

* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	<i>not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>not applicable</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

not applicable

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	Yes ☒	No ☐	N/a ☐
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes ☒	No ☐	N/a ☐
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes ☒	No ☐	N/a ☐
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes ☒	No ☐	N/a ☐
Government grants	The charity has received government grants in the reporting period	Yes ☐	No ☒	N/a ☐
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes ☒	No ☐	N/a ☐
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes ☒	No ☐	N/a ☐
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes ☐	No ☐	N/a ☒
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes ☐	No ☐	N/a ☒
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes ☐	No ☐	N/a ☒
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes ☐	No ☐	N/a ☒
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes ☐	No ☐	N/a ☒
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes ☐	No ☐	N/a ☒
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes ☐	No ☐	N/a ☒
Support costs	The charity has incurred expenditure on support costs.	Yes ☒	No ☐	N/a ☐
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes ☒	No ☐	N/a ☐
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes ☒	No ☐	N/a ☐
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes ☐	No ☐	N/a ☒
	Memberships subscriptions which gives a member the right to buy services or other	Yes ☐	No ☐	N/a ☐

	membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr><td></td><td></td><td>✓</td></tr> </table>			✓			
		✓						
2.3 EXPENDITURE AND LIABILITIES								
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
Redundancy cost	The charity made no redundancy payments during the reporting period.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
Deferred income	No material item of deferred income has been included in the accounts.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
2.4 ASSETS								
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	<table> <tr><td></td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>				Yes	No	N/a
Yes	No	N/a						
	They are valued at cost.	<table> <tr><td>✓</td><td></td><td></td></tr> </table>	✓					
✓								
	The depreciation rates and methods used are disclosed in note 9.2.							
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<table> <tr><td></td><td>✓</td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>		✓		Yes	No	N/a
	✓							
Yes	No	N/a						
	They are valued at cost.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<table> <tr><td></td><td>✓</td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>		✓		Yes	No	N/a
	✓							
Yes	No	N/a						
	They are valued at cost.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE

Note 3

Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	191,001	-	-	191,001	217,223
	Gift Aid	23,159	-	-	23,159	54,078
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	83,209	-	83,209	55,000
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	214,160	83,209	-	297,369	326,301
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		214,160	83,209	-	297,369	326,301

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

55,000 in grants given from other organisations
31,982 donated for bear care sponsorships

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

not applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

not applicable

Within the income items above the following items are material:
(please disclose the nature, amount and any prior year
amounts)

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1	Dept for Environment, Food & Rural Affairs - Illegal Wildlife Trade Challenge Fund	81,208
Government grant 2		-
Government grant 3		-
Other		-
	Total	81,208

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	none	-

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	n/a	n/a

Note 5 **Donated goods, facilities and services**

	This year	Last year
	£	£
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Note 6 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£				£			
Expenditure on raising funds:								
Incurred seeking donations	306	-	-	306	603	-	-	603
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	2,695	-	-	2,695	11,440	-	-	11,440
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	3,001	-	-	3,001	12,043	-	-	12,043
Expenditure on charitable activities:								
	-	-	-	-	-	-	-	-
Grants and donations paid	195,694	84,298	-	279,992	421,900	82,514	-	504,414
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	195,694	84,298	-	279,992	421,900	82,514	-	504,414
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	198,695	84,298	-	282,993	433,943	82,514	-	516,457

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Support for Regional Programme	6,484	-	-	6,484	104,331	-	-	104,331
Support for Laos Programme	213,156	-	-	213,156	261,151	-	-	261,151
Support for Cambodia Programme	24,965			24,965	46,859			46,859
Support for Vietnam Programme	35,387	-	-	35,387	92,073	-	-	92,073
Total	279,992	-	-	279,992	504,414	-	-	504,414

Section C	Notes to the accounts	(cont)

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C	Notes to the accounts

Note 8 **Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total		-

Section C	Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C	Notes to the accounts

Note 10 **Details of certain items of expenditure**

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)

Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	-	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

Section C	Notes to the accounts	(cont)

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Section C

Notes to the accounts

(cont)

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes

Please provide details of charity's URL.

No

Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C**Notes to the accounts****(cont)****Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C
Notes to the accounts
(cont)
Note 16
Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

This year	Last year

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

Section C
Notes to the accounts
(cont)
Note 18
Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Section C	Notes to the accounts	(cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C	Notes to the accounts	(cont)

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.		
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.		

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Section C	Notes to the accounts	(cont)

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
76,677	62,301
-	-
76,677	62,301

Section C	Notes to the accounts	(cont)

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Not applicable due to the nature of the income	Not applicable due to the nature of the income
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	not applicable	not applicable

Section C

Notes to the accounts

(cont)

Note 26

Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period

	This year	Last year
Please provide details of the nature of the event	none to report	none to report
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	not applicable	not applicable

Section C	Notes to the accounts	(cont)

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Specific donor restrictions	R		1,089	83,209	- 84,298	-	-	-
General charitable purposes	U		61,212	214,160	- 198,695	-	-	76,677
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			62,301	297,369	- 282,993	-	-	76,677

Section C	Notes to the accounts	(cont)

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Specific donor restrictions	R		- 3,379	86,982	- 82,514	-	-	1,089
General charitable purposes	U		255,836	239,319	- 433,943	-	-	61,212
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			252,457	326,301	- 516,457	-	-	62,301

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)

Note 29	Additional Disclosures
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.	

none



Section A

Independent Examiner's Report

Report to the trustees/ members of	Free The Bears UK		
On accounts for the period ended	31 st December 2022	Charity no (if any)	1135682
Set out on pages	No page numbers provided		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended 31st December 2022.

Responsibilities and basis of report As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

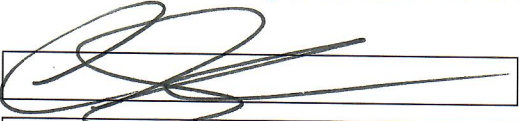
**Independent
examiner's statement**

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  Date: 5/7/2023

Name: Christopher John Swallow

Relevant professional qualification(s) or body (if any):	FCA
Address:	The Malt House, Warrington Road
	Bartington, Cheshire
	CW8 4QU

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

No matters arising noted.

FREE THE BEARS UK

England & Wales - Charity number 1135682

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01 April 2021 **Period start date** **To** 31 March 2022 **Period end date**

Charity name: Free the Bears UK

Charity registration number: 1135682

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote humane behaviour towards animals, in particular bears, by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Free the Bears UK works with expert affiliate and partner groups on projects that will make a significant impact on animal welfare, conservation and awareness. The Charity works with national and provincial government partners to ensure the best chance of long-term success for each programme. Primary objectives for 2021/22 included; • Continued support for efforts aimed at reducing illegal poaching of bears in Cambodia, and further development of the Cambodian Bear Sanctuary as a world-class facility for life-long care of bears and public education. Work this year continued to focus on managing further new rescues to optimal welfare levels while field research and outreach focused on better understanding the drivers of illegal trade in bears and building capacity for conservation within national teams and partners. • Further development of the Luang Prabang Wildlife Sanctuary to support efforts of the Government of Laos aimed at ending bear bile farming in Lao PDR through improved law enforcement to

		address the illegal wildlife trade, improved environmental awareness amongst the general public and continued care for any bears and other animals rescued from illegal captivity and exploitive situations. • Ongoing development of the Cat Tien Bear Sanctuary in Vietnam in order to help facilitate the end of bear bile farming in this country where numbers of bears held in bile farms are now believed to around 300 animals. Further development of education and research programmes aimed at building support for wild bear conservation and reduced consumer demand for bear-based products.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have regard for the Charities Commission general guidance on Public Benefit and consider our programmes and activities to be meeting the following charitable purposes for public benefit; a) the prevention or relief of poverty, b) the advancement of education, c) the advancement of environmental protection or improvement, and d) the advancement of animal welfare

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	Volunteers continue to play a significant role in the raising of funds to support field programmes, particularly through Peer-2-Peer fundraising events. Sadly, with the ongoing pandemic preventing international travel we have been unable to welcome volunteers on-site at our field programmes throughout much of the past year but look forward to welcoming them as borders re-open while we continue to receive support from overseas specialists (especially in the field of veterinary care)

		via remote communications.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The information below represents a summary of the main achievements for the charity in its three core focal areas of work during the past financial year in which a total of 25 bears were rescued across Southeast Asia and brought into our sanctuaries for care; Cambodia Bear Rescue and Conservation Programme 2022 marked a milestone year for Free the Bears programme in Cambodia, having worked in close partnership with the Cambodian Forestry Administration for 25 years to develop the world's biggest sanctuary for sun bears. During this time more than 200 sun and Asiatic black bears have been rescued from the illegal wildlife trade, with five new rescues occurring over the past year. The practice of bear bile farming has never been allowed to become established in Cambodia, however wild bears remain threatened due to high demand for their body parts and as trophy pets. Hunting with snares remains the number one threat to all terrestrial wildlife in Cambodia, and this was demonstrated by this past years intake of snare victims, with four out of the five new bears rescued (80%) being brought to the sanctuary after having been discovered trapped in wire snares in the forest, or with evident snare-wound injuries sustained during their capture. This included Asiatic black bear sisters "Chhaiya" and "Kannitha" (our 213th and 214th rescues in Cambodia) who were surrendered by their owner in July 2021 but are sadly both missing their front right paws, plus Cambodia Rescues 215 (another Asiatic black bear cub) and 216 (an adult female sun bear) who were found trapped in snares in the forests of

		Southwest Cambodia by rangers and brought to the sanctuary for veterinary care. Sadly for both of these animals the time spent caught in the snares resulted in severe infections and both had to have limbs amputated, meaning they will require lifelong care in our sanctuary. With five new bears rescued and just one death over the year (26-year old sun bear “Sok” who had been in our care for 18 years) the total number of bears at the sanctuary increased to 124 animals by March 2022. Our teams remained busy throughout the year despite multiple lockdowns impacting on daily routines, with two new satellite bear houses (Houses 4A and 7A) created specifically to house adult male bears, a new Biosecurity House completed for staff and work commenced on the development of the upper level of Bear House 8 to serve as a hub for visiting researchers. Our field research team continued to improve our understanding of the threats facing bears in Cambodia, surveying hunters and Traditional Medicine Practitioners to build our knowledge of the drivers of illegal bear trade, and within the sanctuary our international partners at Old Dominion University (USA) were able to return to Cambodia to continue their research into metabolic rates of tropical bears. Laos Bear Rescue and Conservation Programme While the ongoing pandemic and closure of Laos’ international borders continue to disrupt many aspects of our work, from April 2021 – March 2022 a total of fourteen Asiatic black bears and one sun bear have been rescued and brought to Luang Prabang Wildlife Sanctuary for care, along with ten other individual wild animals of eight species (70% of which are considered to be globally threatened on the IUCN Red List). This includes three Critically Endangered Sunda pangolins, two of which survived despite arriving as vulnerable infants and are scheduled for re-release back to the wild. Over the past year we have built on our capacity to house rescued bears with the addition of a further 6-den bear house (Bear House 6 at LPWS) and have another new 6-den bear house (Bear House 7) now nearing completion which

		will be used to accommodate our growing nursery groups of rescued bear cubs. As we move towards the 20th anniversary of our work in Laos, we have continued to focus on the development of Luang Prabang Wildlife Sanctuary which, as Lao's first government-owned, multi-species wildlife sanctuary will, when completed, serve as a national center of excellence in wildlife care, conservation research and environmental education. Beyond the addition of facilities for rescued bears, new environments have been created for other rescued wildlife such as small carnivores and primates. Development of Base Station 2, a dedicated accommodation unit to provide housing for government officers joining residential training programmes and skilled volunteers, is nearing completion, enhancing opportunities for the sanctuary to serve as a training centre into the future. Water shortages experienced during the first years of the sanctuary's development have been addressed through installation of boreholes to access underground water supplies, excavation of on-site reservoirs to improve water storage options during the dry season, and construction of a number of rain-water harvesting tanks to double our capacity to capture and utilize almost 200,000litres of rainwater. Capacity to deliver a high-standard of veterinary care to rescued wildlife has grown with the addition of a full-time international Senior Veterinarian to help train our Lao Resident Vet, and further diagnostic equipment has been added to the Laos Wildlife Hospital such as a VetScan VS2 unit to reduce the need for blood samples to be sent to Vientiane for analysis. With fifteen new bears rescued and just one bear passing away over the course of the year (male Asiatic black bear "Keo" after 16 years in our care), the number of bears in our care across both sanctuaries in Laos increased from 79 bears in April 2021 to 93 bears in March 2022. Vietnam Bear Rescue and Conservation Programme Our team in Vietnam continue to work towards ending the practise of bear bile farming in Vietnam with five new rescues over the past year; • VR056 Dart, VR057 Holly and VR058, three of the last bile bears in Long An province, who were brought into our care in October

		2021 after at least 16 years captive in a bile farm (since 2005) • VR059 Pooh, a 2-3 year old male sun bear discovered being kept as a pet in Vung Tau and seized by local FPD Nov 2021 • VR060 adult female ABB kept for around 19years in Bien Hoa city (Dong Nai province) before being surrendered to authorities Jan 2022 Our capacity to house further rescued bears was expanded with the completion of Bear House 4 at Cat Tien Bear Sanctuary, giving us a further 10 dens and six natural forested enclosures to house up to 20 bears. Additionally the main construction phase of a new Bear Discovery Centre to help increase awareness of the threats facing bears across Vietnam was completed by March 2022. Sadly we lost one bear over the course of the year, VR047 “Misha 2” who had spent almost 20 years trapped in a bile farm before she was able to enjoy the last four years of her life in our care. With five new arrivals and just one death, the total number of bears in our care in Vietnam increased to 45 animals by March 2022. Building global awareness of the threats facing Southeast Asia’s bears The BBC documentary series “Bears About The House”, filmed on-site at our sanctuary in Laos throughout 2019, continued to build awareness globally, being broadcast in the Netherlands, Poland and Australia over the course of the year. Our team in Cambodia also hosted a film crew from the BBC as part of a major new series being developed in partnership with Discovery channel in November 2021. While in-person education programmes continued to be hampered by COVID restrictions our education teams were able to focus on local groups such as international schools and technical universities, while in-house staff capacity was strengthened through participation in a series of workshops delivered online by the team at Durrell Wildlife Conservation Trust in Endangered Species Recovery and Conservation

		Planning.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Following a significant increase in income subsequent to the broadcast of the BBC documentary series "Bears About The House" in July 2020 we were pleased to maintain much of this support throughout FY2021-22, with just a small 12% drop in overall income compared to FY2020-21. However, the ongoing effects of the global COVID-19 pandemic and Russian invasion of Ukraine, leading to increased pressure on household expenses, remains a cause for concern with several major donors expressing concern about future donations and regular-giving by private individuals more important than ever. Our UK operations continue to form a significant portion of the overall contribution made to Free the Bears field programmes in Cambodia, Laos and Vietnam with more than 97% of funds expended being sent directly in support of overseas programmes this past year. Continued growth and expansion of our supporter base is prioritised for next year, focusing on social media and online giving to ensure that administrative costs are kept to a minimum.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Having considered our position in line with the Charities Commission guidance the Trustees feel that the maintenance of 6-months overhead costs is prudent, without being excessive. With minimal overhead costs in the UK the Charity is successfully meeting this target in line with our policy.
Amount of reserves held	Para 1.22	None - although our working account was kept above £50,000 throughout the year
Reasons for holding zero reserves	Para 1.22	With minimal overhead costs incurred in the UK minimal levels of reserves are considered to be necessary as funds are transferred to our project country accounts on a regular basis. Given the impact of the global pandemic a full review of emergency reserves was completed across all of our programmes with emergency reserves equivalent to 3-months running costs established in Cambodia and Laos to ensure we maintain sufficient reserves in each territory and protect against sudden currency fluctuations.
Details of fund materially in deficit	Para 1.24	There are no funds materially in deficit
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The Trustees have no uncertainties about the charity continuing as a going concern

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Website donations, GiftAid, Private individual donors, Peer-2-Peer fundraising, zoological institutions, Philanthropic trusts and corporate sponsors all make up significant income streams for Free the Bears UK.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	The trustees review the major risks to which the Charity is exposed on a regular basis and systems are implemented whenever possible to mitigate these risks. The trustees believe that there is a satisfactory system of internal controls which are also reviewed on a regular basis.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Unincorporated association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	In accordance with the Articles of Association, the number of trustees shall be no less than three but are not subject to any maximum. New trustees may be appointed by ordinary resolution. Every new trustee shall sign in the minute book a declaration of acceptance and of willingness to act as a trustee of the Charity. Trustees are recruited as required or when a particular skill gap is identified. Trustees are selected based on what they can contribute to the Charity. Trustees need to be prepared to take an active part in the running of the Charity and therefore need to be able - and willing - to give time to the efficient administration of the Charity and the fulfillment of its objectives. The total number of Trustees is currently six persons.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Prospective trustees are required to consider whether there would be any possible conflicts of interest if they were to be appointed as a trustee. It is particularly important that the individual is free to make a full contribution to the trustees' discussions and decisions. When recruiting new Charity trustees, the existing trustees ensure they understand the purposes and aims of the Charity, as well as their broader duties and responsibilities as trustees so that they are able to explain to prospective trustees what is required of them. Several of the Trustees are specialists in their fields and provide advice or voluntary support in support of our work. All new Trustees are given a copy of the Charities Commission publication "The Essential Trustee: What You Need to Know" prior to accepting a position as trustee.
The charity's organisational structure	Para 1.51	In terms of organisational structure the trustees are responsible for the strategic direction of the Charity, governance and charting performance against annually prepared budgets. Decisions regarding

and any wider network with which the charity works		investment of Charity funds and expansion into new territories are made by the trustees. The Chief Executive is responsible for the day-to-day operational management of the Charity, reporting on progress to the trustees via email, in person (when possible) and at the scheduled trustees' meetings. If there are extraordinary issues that need to be brought to the attention of the trustees, extra meetings are scheduled as required. The Chief Executive is responsible for maintaining relationships with partner charities, staff management, recommending projects to the trustees and annual financial performance. The Chief Executive is supported by a small management team who are responsible for functional areas within the Charity. These functional heads provide periodic reports for the trustees.
Relationship with any related parties	Para 1.51	Free the Bears UK is affiliated to several other independent groups. "Free the Bears Ltd" serves the Australian territory with education and information relating to the projects that Free the Bears UK supports. "Free the Bears Fund", registered in Cambodia, oversees the day-to-day management of the Cambodia Bear Sanctuary and several field programmes aimed at reducing the incidence of illegal poaching and trading of bears in Cambodia. "Free the Bears Fund", registered in Lao PDR, oversees management of the Tat Kuang Si Bear Rescue Centre and Luang Prabang Wildlife Sanctuary together with other initiatives aimed at ending bear bile farming in Lao PDR. "To Chuc Free the Bears", registered in Vietnam, provides support to Cat Tien National Park for development of wildlife rescue centres and Cat Tien Bear Sanctuary, as well as field programmes aimed at better understanding wild bear population status and trends in the bear bile industry. As a group, the independent Free the Bears Charities share common goals and objectives. The UK Charity currently provides funding and support for the projects in Cambodia, Lao PDR and Vietnam.
Other		In addition to the affiliate group, Free the Bears UK also works closely with other International partner organisations when mutual goals are shared and sufficient resources are available. Free the Bears has historically been a major funder of Wildlife SOS (India) who are responsible for the Dancing Bear Rescue and Kalandar Rehabilitation Project in India and has

		provided seed-funding support to further bear rescue facilities in Thailand and Indonesia in the past.

Reference and Administrative details

Charity name	Free the Bears UK
Other name the charity uses	Free the Bears, Free the Bears (UK)
Registered charity number	1135682
Charity's principal address	628 High Road South Benfleet Essex SS7 5SU England

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Jonathan Cracknell BVMS CertVA CertZooMed MRCVS	Chair		
2	Mary Julia Hutton	Secretary		
3	Matthew Peter Hunt	Treasurer		
4	Sarah Jane Moran			
5	Claudia Hartley BVSc CertVOphthal DipECVO FHEA FRCVS			
6	Giles Jason Clark			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		
None		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Patron	Steve Leonard BVSc MRCVS	
International Wildlife Surgery Advisor	Romain Pizzi BVSc MSc DZooMed DipECZM MACVS (Surg) FRES FRSB FRGS MRCVS	

Name of chief executive or names of senior staff members (Optional information)

Matt Hunt – Chief Executive, Brian Crudge – Regional Director, Vuthy Chuon – Cambodia Programme Manager, Sengaloun Vongsay – Laos Programme Manager, Nguyen Van Dung - Vietnam Programme Manager, Dr Kirsty Officer - Veterinary Advisor, Rod Mabin – Regional Communications Manager

Exemptions from disclosure

Reason for non-disclosure of key personnel details

n/a

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Matthew Peter Hunt	

Position (eg
Secretary, Chair, etc)

Treasurer	

Date

30 th January 2023

Free the Bears UK	1135682		
Annual accounts for the period			
04/01/2021	To	03/31/2022	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	239,319	31,982	-	271,301	369,305
Charitable activities	S02	-	55,000	-	55,000	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	239,319	86,982	-	326,301	369,305
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	603	-	-	603	4,979
Charitable activities	S09	421,900	82,514	-	504,414	111,699
Separate material item of expense	S10	-	-	-	-	-
Other	S11	11,440	-	-	11,440	438
Total	S12	433,943	82,514	-	516,457	117,116
Net income/(expenditure) before investment gains/(losses)	S13	- 194,624	4,468	-	- 190,156	252,189
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 194,624	4,468	-	- 190,156	252,189
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 194,624	4,468	-	- 190,156	252,189
Reconciliation of funds:						
Total funds brought forward	S21	255,836	- 3,379	-	252,457	268
Total funds carried forward	S22	61,212	1,089	-	62,301	252,457

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds
			£	£	£
			F01	F02	F03
Fixed assets					
Intangible assets	(Note 15)	B01	-	-	-
Tangible assets	(Note 14)	B02	-	-	-
Heritage assets	(Note 16)	B03	-	-	-
Investments	(Note 17)	B04	-	-	-
Total fixed assets		B05	-	-	-
Current assets					
Stocks	(Note 18)	B06	-	-	-
Debtors	(Note 19)	B07	-	-	-
Investments	(Note 17.4)	B08	-	-	-
Cash at bank and in hand	(Note 24)	B09	61,212	1,089	-
Total current assets		B10	61,212	1,089	-
Creditors: amounts falling due within one year		B11	-	-	-
Net current assets/(liabilities)		B12	61,212	1,089	-
Total assets less current liabilities		B13	61,212	1,089	-
Creditors: amounts falling due after one year		B14	-	-	-
Provisions for liabilities		B15	-	-	-
Total net assets or liabilities		B16	61,212	1,089	-
Funds of the Charity					
Endowment funds	(Note 27)	B17	-		
Restricted income funds	(Note 27)	B18		1,089	
Unrestricted funds		B19	61,212		-
Revaluation reserve		B20			
Total funds		B21	61,212	1,089	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print I
	Matthew F



Total this year £ F04	Total last year £ F05
-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
62,301	252,457
62,301	252,457

-	-

62,301	252,457

62,301	252,457

-	-
-	-

62,301	252,457

-	-
1,089	- 3,379
61,212	255,836
-	
62,301	252,457

Name	Date of approval dd/mm/yyyy
Peter Hunt	02/20/2023

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	<i>not applicable</i>
Disclosure of any uncertainties that make the going concern assumption doubtful;	<i>not applicable</i>
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	<i>not applicable</i>

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	☒	
No*	☐	* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	<i>not applicable</i>
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	<i>not applicable</i>
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	<i>not applicable</i>

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☐	
No*	☒	* -Tick as appropriate

Please disclose:

(i) the nature of any changes;	<i>not applicable</i>
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	<i>not applicable</i>
(iii) where practicable, the effect of the change in one or more future periods.	<i>not applicable</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☒	
No*	☐	* -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	<i>not applicable</i>
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	<i>not applicable</i>
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	<i>not applicable</i>

Section C

Note 2

Accounting policies

Please complete this note when first reporting under FRS2102. presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GE PRACTICE

Please provide a description of the nature of each change in accounting policy

not applicable

Reconciliation of funds per previous GAAP to funds determined

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous period

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

Notes to the accounts

Section 35 of FRS102, requires 3 reconciliations to be

GENERALLY ACCEPTED ACCOUNTING

rmixed under FRS 102

ous GAAP to net income/(net expenditure) under FRS

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity. If a different or additional policy has been adopted then this is disclosed in the notes.

Recognition of income	These are included in the Statement of Financial Activities • the charity becomes entitled to the income • it is more likely than not that the charity will receive the income • the monetary value can be measured reliably
Offsetting	There has been no offsetting of assets and liabilities or income and expenses as permitted by the FRS 102 SOF
Grants and donations	Grants and donations are only included if the following criteria are met (5.10 to 5.12)
Legacies	In the case of performance related legacies, the charity has provided evidence that the legacy only occurs when the performance condition is met. Legacies are included in the Statement of Financial Activities if they are received by the charity under a grant of probate, the executor's account, or the estate and any conditions attached to the legacy have been met.
Government grants	The charity has received government grants
Tax reclaims on donations and gifts	Gift Aid receivable is included in the Statement of Financial Activities Any Gift Aid amount recovered from HMRC is treated as an addition to the income of the charity in the terms of the appeal have specified
Contractual income and performance related grants	This is only included in the Statement of Financial Activities if the charity has provided services or met the performance condition
Donated goods	Donated goods are measured at fair value (or cost if exchanged) unless impracticable The cost of any stock of goods donated for resale is the fair value of those gifts at the time of receipt. In the reporting period, the cost is included as an expense at the carrying amount Donated goods for resale are included in the Statement of Financial Activities at the expected proceeds from sale less any expected costs from other trading activities' value added tax sheet. On its sale the value of the goods, less any activities' and the proceeds from the sale of the activities'. Goods donated for on-going use are included in the SoFA as in the Statement of Financial Activities

	Gifts in kind for use by the charity when receivable.
Donated services and facilities	Donated services and facilities: gift to the charity provided the charity has received the SOFA. Donated services and facilities: with an equivalent amount received from the SOFA.
Support costs	The charity has incurred expenditure.
Volunteer help	The value of any voluntary help in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts and can be measured reliably.
Income from membership subscriptions	Membership subscriptions received from Legacies. Membership subscriptions which benefits are recognised as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included if the criteria are met (5.10 to 5.12 in the SoFA).
Investment gains and losses	This includes any realised or unrealised gain or loss resulting from the year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised when there is a constructive obligation committed by the charity and the obligation can be measured reliably.
Governance and support costs	Support costs have been allocated to the charity. Governance costs comprise all costs of compliance with regulation and the charity's objectives. Support costs include central services, support categories on a basis consistent with the charity's floor areas, or per capita, staff costs.
Grants with performance conditions	Where the charity gives a grant to a recipient of the grant has provided a service or output to be provided.
Grants payable without performance conditions	Where there are no conditions attached to the grant realistically avoid the commitment being recognised.
Redundancy cost	The charity made no redundancy payments.

Deferred income	No material item of deferred income
Creditors	The charity has creditors which are measured at the best estimate of the amount to be paid to the creditors at the reporting date
Provisions for liabilities	A liability is measured on recognition at the best estimate of the amount to be paid to the creditors at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments in accordance with paragraph 11.7 FRS102 SORP. 11.19, FRS102 SORP.
2.4 ASSETS	
Tangible fixed assets for use by charity	These are capitalised if they are expected to be used by the charity for more than one year. They are valued at cost. The depreciation rates and methods used as disclosed in the financial statements
Intangible fixed assets	The charity has intangible fixed assets which do not have a physical substance but are identifiable and have legal rights. The amortisation rates and methods used as disclosed in the financial statements They are valued at cost.
Heritage assets	The charity has heritage assets which are scientific, technological, geological or historical in nature and are maintained principally for their cultural interest. They are valued at cost.
Investments	Fixed asset investments in quoted securities are valued at initially at cost and then at fair value at the end of the reporting period. The same treatment is applied to investments measured reliably in which cash flows are variable. Investments held for resale or maturity date of less than 1 year are measured at fair value.
Stocks and work in progress	Stocks held for sale as part of the charity's trading activities are measured at the lower of cost and net realisable value. Goods or services provided as part of the charity's trading activities are measured at the lower of cost and net realisable value. Work in progress is valued at the lower of cost and net realisable value.
Debtors	Debtors (including trade debtors) are measured at the settlement amount after any discounts offered. They are measured at the cash value of the receivable.
Current assets	The charity has has investment equivalents with a maturity date of less than 1 year.

**Current asset
investments**

equivalents with a maturity of
equivalents with a maturity of
to meet short term cash comr

They are valued at fair value €

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

by the charity except for those ticked "No" or "N/a". Where a detailed in the box below.

Statement of Financial Activities (SoFA) when:
 related to the resources;
 that the trustees will receive the resources; and
 be measured with sufficient reliability.

Yes	No	N/a
☒	☐	☐

of assets and liabilities, or income and expenses, unless required or
 FRS 102.

Yes	No	N/a
☒	☐	☐

included in the SoFA when the general income recognition
 FRS102 SORP).

Yes	No	N/a
☒	☐	☐

related grants, income must only be recognised to the extent
 the specified goods or services as entitlement to the grant
 and related conditions are met (5.16 FRS 102 SORP).

Yes	No	N/a
☐	☐	☒

SoFA when receipt is probable, that is, when there has been
 has established that there are sufficient assets in the
 related to the legacy are either within the control of the

Yes	No	N/a
☒	☐	☐

Government grants in the reporting period

Yes	No	N/a
☐	☒	☐

in income when there is a valid declaration from the donor.
 on a donation is considered to be part of that gift and is
 same fund as the initial donation unless the donor or the
 specified otherwise.

Yes	No	N/a
☒	☐	☐

FA once the charity has provided the related goods or
 and related conditions.

Yes	No	N/a
☒	☐	☐

at fair value (the amount for which the asset could be
 sold to do so).

Yes	No	N/a
☒	☐	☐

is donated for distribution to beneficiaries is deemed to be
 the time of their receipt and they are recognised on
 and in which the stocks are distributed, they are recognised
 amount of the stocks at distribution.

Yes	No	N/a
☒	☒	☐

measured at fair value on initial recognition, which is the
 less the expected costs of sale, and recognised in 'Income
 with the corresponding stock recognised in the balance
 of stock is charged against 'Income from other trading
 on sale are also recognised as 'Income from other trading

Yes	No	N/a
☒	☐	☐

se by the charity are recognised as tangible fixed assets
 incoming resources when receivable.

Yes	No	N/a
☐	☐	☒

arity are included in the SoFA as income from donations

Yes	No	N/a
☒	☐	☐

s are included in the SOFA when received at the value of the
e value of the gift can be measured reliably.

Yes	No	N/a
☐	☐	☒

s that are consumed immediately are recognised as income
cognised as an expense under the appropriate heading in

Yes	No	N/a
☐	☐	☒

nditure on support costs.

Yes	No	N/a
☒	☐	☐

lp received is not included in the accounts but is described

Yes	No	N/a
☒	☐	☐

ts when receipt is probable and the amount receivable can

Yes	No	N/a
☒	☐	☐

eived in the nature of a gift are recognised in Donations and

Yes	No	N/a
☐	☐	☒

ich gives a member the right to buy services or other
ome earned from the provision of goods and services as
ies.

Yes	No	N/a
☐	☐	☒

uded in the SoFA when the general income recognition
FRS102 SORP) and are included as an item of other income

Yes	No	N/a
☐	☐	☒

unrealised gains or losses on the sale of investments and
revaluing investments to market value at the end of the

Yes	No	N/a
☐	☐	☒

re it is more likely than not that there is a legal or
itting the charity to pay out resources and the amount of
ed with reasonable certainty.

Yes	No	N/a
☒	☐	☐

ated between governance costs and other support.
ll costs involving public accountability of the charity and its
id good practice.

Yes	No	N/a
☒	☐	☐

functions and have been allocated to activity cost
nt with the use of resources, eg allocating property costs by
f costs by the time spent and other costs by their usage.

Yes	No	N/a
☒	☐	☐

nt with conditions for its payment being a specific level of
ed, such grants are only recognised in the SoFA once the
ided the specified service or output.

Yes	No	N/a
☐	☐	☒

s attaching to the grant that enables the donor charity to
ment, a liability for the full funding obligation must be

Yes	No	N/a
☒	☐	☐

ncy payments during the reporting period.

Yes	No	N/a
☒	☐	☐

income has been included in the accounts.

Yes	No	N/a
☒	☐	☐

which are measured at settlement amounts less any trade

Yes	No	N/a
☒	☒	☒

recognition at its historical cost and then subsequently
the amount required to settle the obligation at the

Yes	No	N/a
☒	☐	☐

financial instruments on initial recognition as per
Subsequent measurement is as per paragraphs 11.17 to

Yes	No	N/a
☐	☐	☒

can be used for more than one year, and cost at least

☐

Yes	No	N/a
☒	☐	☐

methods used are disclosed in note 9.2.

held assets, that is, non-monetary assets that do not have
identifiable and are controlled by the charity through custody
valuation rates and methods used are disclosed in note 9.5

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

assets, that is, non-monetary assets with historic, artistic,
physical or environmental qualities that are held and
their contribution to knowledge and culture. The depreciation
disclosed in note 9.6.1.4.

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

quoted shares, traded bonds and similar investments are
subsequently at fair value (their market value) at the year
applied to unlisted investments unless fair value cannot be
as it is measured at cost less impairment.

Yes	No	N/a
☒	☐	☐

pending their sale and cash and cash equivalents with a
year are treated as current asset investments

Yes	No	N/a
☒	☐	☐

non-charitable trade are measured at the lower or cost or net

Yes	No	N/a
☒	☐	☐

part of a charitable activity are measured at net realisable value
provided by items of stock.

Yes	No	N/a
☒	☐	☐

cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
☒	☐	☐

debtors and loans receivable) are measured on initial recognition at
trade discounts or amount advanced by the charity. Subsequently,
when or other consideration expected to be received.

Yes	No	N/a
☒	☐	☐

assets which it holds for resale or pending their sale and cash and cash
assets less than one year. These include cash on deposit and cash

Yes	No	N/a

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds
	Analysis			
Donations and legacies:	Donations and gifts	185,241	31,982	-
	Gift Aid	54,078	-	-
	Legacies	-	-	-
	General grants provided by government/other charities	-	55,000	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-
	Donated goods, facilities and services	-	-	-
	Other	-	-	-
	Total	239,319	86,982	-
Charitable activities:		-	-	-
		-	-	-
		-	-	-
	Other	-	-	-
	Total	-	-	-
Other trading activities:		-	-	-
		-	-	-
		-	-	-
	Other	-	-	-
	Total	-	-	-
Income from investments:	Interest income	-	-	-
	Dividend income	-	-	-
	Rental and leasing income	-	-	-
	Other	-	-	-
	Total	-	-	-
Separate material item of income:		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total	-	-	-
Other:	Conversion of endowment funds into income	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-
	Gain on disposal of a programme related investment	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-
	Other	-	-	-
	Total	-	-	-
TOTAL INCOME		239,319	86,982	-

Other information:

**All income in the prior year was unrestricted except for:
(please provide description and amounts)**

49,074 in grants given for sanctuary care
47,639 donated as sole bear care sponsor

**Where any endowment fund is converted into income in the
reporting period, please give the reason for the conversion.**

not applicable

**Where any endowment fund is converted into income in the
prior period, please give the reason for the conversion.**

not applicable

**Within the income items above the following items are
material: (please disclose the nature, amount and any prior
year amounts)**

(cont)

Total funds £	Prior year £
217,223	369,305
54,078	-
-	-
55,000	-
-	-
-	-
-	-
326,301	369,305

-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-
-	-

326,301	369,305

Instruction activities
worships

Note 4

Analysis of receipts of government grants

	Description
Government grant 1	
Government grant 2	
Government grant 3	
Other	

	Description
Government grant 1	
Government grant 2	
Government grant 3	
Other	

	This year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	

	This year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	

(cont)

This year
£

	-
	-
	-
	-
Total	-

Last year
£

	-
	-
	-
	-
Total	-

Last year

Last year

Note 5

Donated goods, facilities and services

Seconded staff
Use of property
Other

This year

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

(cont)

This year £	Last year £
-	-
-	-
-	-
-	-

Last year

Section C
Notes to the accounts
Note 6
Analysis of expenditure
This year

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£
Incurred seeking donations	603	-	-	603
Incurred seeking legacies	-	-	-	-
Incurred seeking grants	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-
Staging fundraising events	-	-	-	-
Fundraising agents	-	-	-	-
Operating charity shops	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-
Database development costs	-	-	-	-
Other trading activities	11,440	-	-	11,440
Investment management costs:	-	-	-	-
Portfolio management costs	-	-	-	-
Cost of obtaining investment advice	-	-	-	-
Investment administration costs	-	-	-	-
Intellectual property licencing costs	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-
	-	-	-	-
Total expenditure on raising funds	12,043	-	-	12,043

Expenditure on charitable activities:

	-	-	-	-
Grants and donations paid	421,900	82,514	-	504,414
	-	-	-	-
	-	-	-	-

Total expenditure on charitable activities	421,900	82,514	-	504,414

Separate material item of expense

	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Other

	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total other expenditure	-	-	-	-
TOTAL EXPENDITURE	433,943	82,514	-	516,457

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year
	£	£	£	£
Support for Regional Programme	-	104,331		104,331
Support for Laos Programme	-	261,151	-	261,151
Support for Cambodia Programme	-	46,859	-	46,859
Support for Vietnam Programme	-	92,073	-	92,073
Total	-	504,414	-	504,414

(cont)

Last year

Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
4,979	-	-	4,979
-	-	-	-
			-
			-
			-
			-
			-
			-
			-
-	-	-	-
-	-	-	-
-	-	-	-
438			438
			-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
5,417	-	-	5,417

-	-	-	-
40,166	71,533	-	111,699
-	-	-	-
-	-	-	-

40,166	71,533	-	111,699

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
45,583	71,533	-	117,116

Last year			
Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
£	£	£	£
	23,555		23,555
-	64,843	-	64,843
-	5,000	-	5,000
-	18,301	-	18,301
-	111,699	-	111,699

-

Section C**Notes to the accounts****Note 7 Extraordinary items**

Please explain the nature of each extraordinary item occurring in the period

	Description
Extraordinary item 1	
Extraordinary item 2	
Extraordinary item 3	
Extraordinary item 4	
Total extrordinary items	

(

!

This year £	Last year £
-	-
-	-
-	-
-	-
-	-
-	-

Section C Notes to the accounts

Note 8 **Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C**Notes to the accounts****Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3
	£	£	£	£
Governance	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Other	-	-	-	-
Total	-	-	-	-

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3
	£	£	£	£
Governance	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Other	-	-	-	-
Total	-	-	-	-

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.



Grand total	Basis of allocation
£	(Describe method)
-	
-	
-	
-	
-	
-	

Grand total	Basis of allocation
£	(Describe method)
-	
-	
-	
-	
-	
-	

Section C

Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner



This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****Note 11** **Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £
Salaries and wages	-
Social security costs	-
Pension costs (defined contribution scheme)	
Other employee benefits	-
Total staff costs	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of
	This year
£60,000 to £69,999	-
£70,000 to £79,999	-
£80,000 to £89,999	-
£90,000 to £99,999	-
£100,000 to £109,999	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £
-

11.2 Average head count in the year**The parts of the charity in which the employees work**

	This year Number
Fundraising	-
Charitable Activities	-
Governance	-
Other	-
Total	-

11.3 Ex-gratia payments to employees and others (excluding trustees)***Please complete if an ex-gratia payment is made.*****Please explain the nature of the payment**

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year
£ -

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year
£
-

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

This year
£
-

Please state the accounting policy for any redundancy or termination payments

(cont)

Last year £
-
-
-
-
-

***uding employer
no such***

employees
Last year
-
-
-
-
-
-

Last year
£
-

Last year Number
-
-
-
-
-

Last year £
-

Last year
£ -

Last year
£ -

Section C**Notes to the accounts**

Note 12 **Defined contribution pension scheme or defined benefit scheme or a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

This year
£
-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

12.2 *Please complete this section where the charity participates in a defined benefit pension scheme to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

12.3 *Please complete this section where the charity participates in a multi-employer defined contribution plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

(cont)

me accounted for as

Last year
£
-

sion plan but is unable

ned benefit pension



Section C**Notes to the accounts****Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which i the charitable activities undertaken.

This year:**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals
Activity or project 1	-	-
Activity or project 2	-	-
Activity or project 3	-	-
Activity or project 4	-	-
Total	-	-

Please enter "Nil" if the charity does not identify and/or allocate support cost

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Names of institution	Purpos

Total grants to institutions in reporting period

Other unanalysed grants

TOTAL GRANTS PAID

Last year:**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals
Activity or project 1	-	-
Activity or project 2	-	-
Activity or project 3	-	-
Activity or project 4	-	-
Total	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Names of institution	Purpose

Total grants to institutions in reporting period

Other unanalysed grants

TOTAL GRANTS PAID

(cont)

in aggregate form a material part of

Support costs	Total
£	£
-	-
-	-
-	-
-	-
-	-

ts.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

se	Total amount of grants paid £
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-

	-
	-

Support costs £	Total £
-	-
-	-
-	-
-	-
-	-

ts.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

se	Total amount of grants paid £
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-

Section C**Notes to the accounts****Note 14****Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings
	£	£
At the beginning of the year	-	-
Additions	-	-
Revaluations	-	-
Disposals	-	-
Transfers *	-	-
At end of the year	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB
** Rate		
At beginning of the year	-	-
Disposals	-	-
Depreciation	-	-
Impairment	-	-
Transfers*	-	-
At end of the year	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-
Net book value at the end of the year	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the consolidated financial statements and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

**** The "transfers" row is for movements between fixed asset categories.***

***** Please indicate the method of depreciation by deleting the method not applicable (SL indicate the rate of depreciation: for straight line, what is the anticipated life of the asset; percentage annual deduction).***

(cont)

Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

SL or RB	SL or RB	SL or RB

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-

This year	Last year
-	-

	This year	Last year
	£	£
truction of	-	-
n of tangible	-	-

(= straight line; RB = reducing balance). Also please state (in years); for reducing balance, what is the

Section C**Notes to the accounts****Note 15 Intangible assets**

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 16 Heritage assets***Please complete this note if the charity has heritage assets*****16.1 General disclosures for all charities holding heritage assets****(i) Explain the nature and scale of heritage assets held.****(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.**

This year

16.2 Cost or valuation

At beginning of the year

Additions

Disposals

Revaluations

Transfers *

At end of the year

Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

16.3 Depreciation and impairments****Basis****** Rate**

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of year

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

16.4 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-
-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This

16.7 Analysis of heritage assets by class or group distinguishing those at cost

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

This year

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013
	£	£	£
Purchases			
Group A	-	-	-
Group B	-	-	-
Group C	-		
Other	-		
Donations			
Group A	-	-	-
Group B	-	-	-
Group C	-	-	-
Other	-	-	-
Total additions	-	-	-
Charge for impairment			
Group A	-	-	-
Group B	-	-	-
Group C	-	-	-
Other	-	-	-
Total charge for impairment	-	-	-
Disposals			
Group A - carrying amount	-	-	-
Group B - carrying amount	-	-	-
Group C	-	-	-
Other	-	-	-
Total disposals	-	-	-

(cont)

Last year

Heritage asset 4 £	Total £
-	-
-	-
-	-
-	-
-	-
-	-

		Straight Line ("SL") or Reducing Balance ("RR")

-	-
-	-
-	-
-	-
-	-
-	-

-	-
-	-

year	Last year

and those at valuation

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

e sheet)

Last year

2012	2011
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties
Carrying (fair) value at beginning of period	-	-	-
Add: additions to investments during period*	-	-	-
Less: disposals at carrying value	-	-	-
Less: impairments	-	-	-
Add: Reversal of impairments	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-
Carrying (fair) value at end of year	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be sold between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the closing price on the London Stock Exchange Daily Official List or equivalent. For other assets, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing the total and differentiating between those held at fair value and those held at cost

This year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Fair value at year end
£

Social investments
Other investments
Total
Grand total (Fair value at year end+Cost less impairment)

Last year:
Analysis of investments

Fair value a
£

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total
Grand total (Fair value at year end+Cost less impairment)

17.3 If your charity holds investment properties, please complete the

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

This year

17.4 Please provide a breakdown of current asset investments, if applicable

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year

£

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Amount of concessionary loans received
(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

[illegible]

	This year

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

(cont)

ment)

Social investments	Other	Total
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

*ould be exchanged between knowledgeable
fair value is the value of the security quoted
sets where there is no market price on a*

ng with the balance sheet row B04
less impairment.

t year end	Cost less impairment
	£
-	-
-	-
-	-

-	-
-	-
-	-
	-

t year end	Cost less impairment
	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
	-

following note:

year	Last year

licable, agreeing with the balance sheet.

year	Last year
	£
-	-
-	-
-	-
-	-
-	-
-	-

This year	Last year

ription	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
	-	-

ription	This year £	Last year £
	-	-
	-	-
	-	-
	-	-

	Last year

	Last year

Section C**Notes to the accounts****Note 18****Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed by activities.

	Stock		Donated goods	
	For distribution	For resale	For distribution	For resale
	£	£	£	£
Charitable activities:				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
Other trading activities:				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
Other:				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
Total this year	-	-	-	-
Total previous year	-	-	-	-

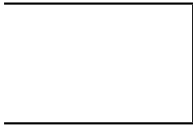
This year	Last
£	:

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

(cont)

tween

Work in progress
£
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
year
£



Section C**Notes to the accounts****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

Please complete 19.2 where a material debtor is recoverable more than a year

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors)

Trade debtors

Prepayments and accrued income

Other debtors

Total

(cont)

This year	Last year
£	£
-	-
-	-
-	-
-	-

after the reporting date.

rs above)

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****Note 20****Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

Amounts falling due within one year	
This year £	Last year £
Accruals for grants payable	-
Bank loans and overdrafts	-
Trade creditors	-
Payments received on account for contracts or performance-related grants	-
Accruals and deferred income	-
Taxation and social security	-
Other creditors	-
Total	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

(cont)

Amounts falling due after more than one year	
This year £	Last year £
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year

This year £	Last year £
-	-
-	-
-	-
-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. If a charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

This year

This year

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

(cont)

A provision is made when the

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Last year

Last year

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

T

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

(cont)

financial instruments

this year	Last year

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section if the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial impact

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial impact

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section if they are probable.

This year

Description of item	Estimate of financial impact

Last year

Description of item	Estimate of financial impact

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

This year

ction unless the

nancial effect

nancial effect

n when their existence is

nancial effect

nancial effect

Last year

Section C**Notes to the accounts****Note 24****Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

(cont)

This year £	Last year £
-	-
-	-
62,301	252,457
-	-
62,301	252,457

Section C**Notes to the accounts****Note 25 Fair value of assets and liabilities****This year**

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Not applicable due to the nature of the income

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

not applicable



Last year

Not applicable due to the nature of the income

not applicable

Section C

Notes to the accounts

Note 26

Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period

	This year	
Please provide details of the nature of the event	none to report	none to rep
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	not applicable	not applical

(cont)

Last year

ort

ble

Section C

Notes to the accounts

(cont)

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure if figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts; UR - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
Other funds	N/a	N/a	18,966	86,982	- 82,514
Total Funds			18,966	86,982	- 82,514



for 'Other funds'. The 'Total funds'

rusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	23,434
-	-	23,434

Section C
Notes to the accounts
(cont)
Note 27
Charity funds (cont)
27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure if figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts; UR - unrestricted funds*

	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
Fund names					
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
Other funds	N/a	N/a	-	-	-
Total Funds			-	-	-



for 'Other funds'. The 'Total funds'

trusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is con income, legal power for its conversion
Between unrestricted and restricted funds	
Between endowment and restricted funds	
Between endowment and unrestricted funds	

Last year

	Reason for transfer and where endowment is con income, legal power for its conversion
Between unrestricted and restricted funds	
Between endowment and restricted funds	
Between endowment and unrestricted funds	

27.4 Designated funds

This year

Planned use	Purpose of the designation

Last year

Planned use	Purpose of the designation

(cont)

verted to	Amount

verted to	Amount

	Amount

	Amount

Note 28**Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses) details of such transactions should be provided in this note. If there are no transactions in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits in connection with their employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the details of, any remuneration or other benefits paid to a trustee by the charity or any institution.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid	
		Remuneration	Pension contribution
		£	£
		-	-
		-	-
		-	-
		-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits in connection with their employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the details of, any remuneration or other benefits paid to a trustee by the charity or any institution.

		Amounts paid

Name of trustee	Legal authority (eg order, governing document)	Remuneration	Pension contribution
		£	£
		-	-
		-	-
		-	-
		-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions must be reported in this note. If there are no transactions to report, please enter "True" in the box below. If there are no transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This
	£
Travel	
Subsistence	
Accommodation	
Other (please specify):	
TOTAL	

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which it has a financial interest, including where funds have been held as agent for related parties. If there are no related parties, enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end
			£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end
			£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

(cont)

*(as explained in guidance notes)
In response to report, please enter "True"*

from an

 1

*Amount of, and legal authority
on or company connected with it.*

aid or benefit value		
Redundancy (including loss of office)/ex gratia	Other	TOTAL
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-

from an

*Amount of, and legal authority
on or company connected with it.*

aid or benefit value

Redundancy (including loss of office)/ex gratia	Other	TOTAL
	£	£
-	-	-
-	-	-
-	-	-
-	-	-

Transactions should be provided in
If there are transactions to

year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

***Which a related party has a material
re no such transactions, please***

Provision for bad debts at period end	Amounts written off during reporting period
£	£

Provision for bad debts at period end	Amounts written off during reporting period
£	£

Note 29	Additional Disclosures
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.	

one



Section A

Independent Examiner's Report

Report to the trustees/
members of

Free The Bears UK

On accounts for the year
ended

31st March 2022

Charity no
(if any)

1135682

Set out on pages

No page numbers provided

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2022.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Independent
examiner's statement

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

17th February 2023.

Name:

Christopher John Swallow

Relevant professional
qualification(s) or body
(if any):

FCA

Address:

The Malt House, Warrington Road

Bartington, Cheshire

CW8 4QU

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

No matters arising noted.

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01 April 2020
To 31 March 2021

Period start date
Period end date

Charity name: Free the Bears UK

Charity registration number: 1135682

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote humane behaviour towards animals, in particular bears, by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Free the Bears UK works with expert affiliate and partner groups on projects that will make a significant impact on animal welfare, conservation and awareness. The Charity works with national and provincial government partners to ensure the best chance of long-term success for each programme. Primary objectives for 2020/21 included; • Continued support for efforts aimed at reducing illegal poaching of bears in Cambodia and preventing bear bile farming from becoming established through development of the Cambodian Bear Sanctuary as a world-class facility for life-long care of bears and public education. Work this year continued to focus on managing the world's largest captive group of sun bears and implementing activities essential to achieving the goals laid out in the Sun Bear Conservation Action Plan including field research into vulnerable wild bear populations and outreach activities aimed at reducing demand for illegal wildlife products. • Further development of the Luang Prabang Wildlife Sanctuary to support efforts of the Government of Laos aimed at ending bear bile farming in Lao PDR through improved law enforcement to address the illegal wildlife trade, enhanced environmental awareness among the general public and continued care for any bears and other animals rescued from illegal captivity and exploitive situations.

		Ongoing development of the Cat Tien Bear Sanctuary in Vietnam in order to facilitate the end of bear bile farming in this country where numbers of bears held in bile farms are now believed to have fallen to fewer than 350 animals. Further development of education and research programmes aimed at building support for wild bear conservation, understanding current status of wild bear populations and reducing consumer demand for bear-based products.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have regard for the Charities Commission general guidance on Public Benefit and consider our programmes and activities to be meeting the following charitable purposes for public benefit; a) the prevention or relief of poverty, b) the advancement of education, c) the advancement of environmental protection or improvement, and d) the advancement of animal welfare

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	Volunteers continue to play a significant role in the raising of funds to support field programmes, particularly through Peer-2-Peer fundraising events. Sadly, with the ongoing pandemic preventing international travel we have been unable to welcome volunteers on-site at our field programmes throughout the past year but look forward to welcoming them once borders re-open while we continue to receive support from overseas specialists (especially in the field of veterinary care) via remote communications.
Other		

Achievements and Performance

	SORP reference	

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The information below represents a summary of the main achievements for the charity in its three core focal areas of work during the past financial year; <u>Cambodian Bear Rescue and Conservation Programme</u> Free the Bears is a global leader in the care of sun bears, having built the world's largest sanctuary for this diminutive species over the past 24 years in close partnership with the Cambodian Forestry Administration, and Free the Bears staff holding key roles within the IUCN SSC Bear Specialist Group. Our Regional Director Brian Crudge was invited to become Co-chair of the Sun bear Expert Team within the Bear Specialist Group for the 2021-24 quadrennium, while our CEO Matt Hunt is serving another term as Co-chair of the Asiatic black bear Expert Team. Following on from the workshop held at Ouwehands Zoo in the Netherlands during 2019 the "Research prospectus: Priority topics for ex situ sun bear conservation research" was published in May 2020 in partnership with IUCN SSC Bear Specialist Group and shared with zoo and sanctuary partners worldwide in order to promote greater collaboration and focus research efforts on captive bears in ways that enable improved conservation of their cousins in the wild. Our efforts across Cambodia over the past 20+ years have ensured that bear bile farming has never been permitted to become established in this country, however threats to wild bears remain, particularly in the form of illegal snaring which can be found in protected forests across the country and kills wildlife indiscriminately. We are continuing to see a reduced number of live bears being rescued from the illegal wildlife trade with just one new bear coming into our Cambodia Bear Sanctuary over the past year, a 4-month old sun bear cub, CR211, that was confiscated along with a number of other animals from an illegal zoo by the Wildlife Rapid Rescue Team (WRRT) in September 2020. With just one death amongst our resident bear population over the course of this year (CR105 Cairo who passed away in November 2020 after more than 13 years in our care) the total number of bears at the sanctuary remained stable at 120 bears. The reduced number of rescues can be at least partially attributed to the prolonged period of lockdown due to the ongoing COVID pandemic which prevented the WRRT from travelling around the country for a significant part of the year. These COVID restrictions further impacted our work with international visitors unable to enter the country to join our volunteer and education programmes, and our Veterinary Advisor only able to make one visit throughout this period. Even in-country education programmes were affected with social gatherings banned and therefore very few school visits were able to take place although our team were able to welcome some groups from Phnom Penh's international schools in February 2021. Our teams

		remained busy nonetheless, taking advantage of any easing in restrictions to carry out essential maintenance work, replacing the roof of one of our older bear houses and subdividing existing enclosures to accommodate growing nursery groups of sub-adult bears. The education team also conducted online learning sessions wherever possible and created a traditional herbal medicine garden within our Bear Discovery Centre to increase awareness of herbal alternatives to bear bile. One unexpected consequence of the global pandemic and resulting “work from home” orders was an impressive increase in output from our Research team who, working with international partners and associates around the world, published almost 10 new scientific papers in respected journals examining a wide range of topics from the use of bear bile in maternal health within Cambodia to innovative techniques for assessing illegal wildlife consumption. <u>Laos Bear Rescue and Conservation Programme</u> Following the easing of the initial pandemic lockdown restrictions in June 2020, Laos’ international borders remained closed to all but essential travel, meaning we were unable to replace the Australian Volunteer Program skilled volunteers who had been evacuated at the onset of the pandemic in March 2020 and our Technical Advisor for Animal Husbandry remained in the UK unable to return to Laos. A total of five new Asiatic black bears were rescued and brought to our sanctuaries for care over the course of this year, three of which were cubs; • LR087 Peanut and LR088 Pumpkin, kept as pets 15 years, rescued June 2020, Vientiane province • LR089 Pickles, a 5-month old female Asiatic black bear cub confiscated from Chinese trader in Luang Prabang province in July 2020 • LR090 Barney, a 5-month old male Asiatic black bear cub confiscated from trader in Bokeo province, August 2020 • LR091 Rupert, a 5-month old male Asiatic black bear cub confiscated from a trader in Phongsaly province, March 2021 In addition, a further 42 animals of other species were also received, including a number of critically endangered species such as Sunda and Chinese pangolins and a White-cheeked gibbon. Following a period of rehabilitation and veterinary care, we were able to re-release leopard cats, Impressed tortoises and a pangolin back into the wild in protected forest in September 2020. Our construction teams were busy throughout the year with a dedicated Cub Nursery facility completed at the Luang Prabang Wildlife Sanctuary in July 2020, Bear House 5 completed in March 2021 and Bear House 6 nearing completion by the end of the year. The addition of these much-needed areas for rescued

		bears allowed us to reduce the number of animals being kept at our original Tat Kuang Si Bear Rescue Centre to more optimal numbers for the first time since 2015, and ensured that all of the recently rescued bears from 2019 and 2020 could be housed in appropriate conditions befitting a world-class wildlife sanctuary. In order to address ongoing issues with water supply, a number of new rainwater storage tanks were created and initial attempts were made to develop boreholes to access underground water supplies. With three bears passing away over the course of the year, the number of bears in our care across both sanctuaries in Laos increased from 77 bears in April 2020 to 79 bears in March 2021. Our team were also called upon to assist the government and other partners with inspections and auditing of a tiger farm (which is also the largest bear bile farm in the country) in Bokeo province during December 2020 as part of an international effort led by CITES to curb the negative impact of these farms on wildlife throughout the region, and a special screening of the BBC documentary series "Bears About The House" was held at the British embassy in Vientiane with more than 100 VIP guests (including the UK, USA and Singapore Ambassadors) and government partners in attendance. <u>Vietnam Bear Rescue and Conservation Programme</u> Our team in Vietnam continue to work towards ending the practise of bear bile farming in Vietnam with more provinces being declared free of bile bears over the past year. In October 2020 VR053 Mumslee and VR054 Isabelle were rescued from a bile farmer who had been caught trying to illegally sell body parts from their deceased cage-mate. Once freed from the cage they had spent more than 18 years in, these two female Asiatic black bears were sent to our sanctuary at Cat Tien National Park for care, making Lam Dong province free of bile bears at last. This success was followed by the rescue of the last captive bear in Vinh Long province during March 2021, sadly this animal was in very poor condition for some time prior to his rescue and passed away just days after reaching the sanctuary. With the addition of these two survivors and no other deaths over the course of the year, the total number of bears in our care in Vietnam stood at 41 animals by the end of the year. The need for additional facilities to house the estimated <350 bears remaining in Vietnam's bear bile farms remains critical and so in January 2021 our construction team commenced construction of Bear House 4 in order to increase capacity for housing rescued bears at Cat Tien Bear Sanctuary. Once completed, this 10-den bear house with six spacious forest enclosures will be able to provide suitable housing for up to 20 more former bile farm bears. Sanctuary infrastructure was further boosted through the connection of mains electricity to our Operations Area which also had a new road network installed to improve conditions in this harsh forest environment

		that is often subjected to seasonal floods. In collaboration with our government partners, our team surveyed conditions for captive bears in four target provinces, speaking with the owners and encouraging them to relinquish the bears into our care. Our field team also had cause to celebrate when remote-sensing camera trap surveys of Cat Tien National Park successfully photographed a wild sun bear within the park, the first documented evidence of this species continued survival in this area in 20 years! Plans to commence construction of the Bear Discovery Centre were temporarily stalled when initial quotes came in well above our budget, however the designs are being revised and the site has been agreed with Park management allowing work to hopefully get underway on this landmark facility later in 2021. <u>Building global awareness of the threats facing Southeast Asia's bears</u> The BBC documentary series "Bears About The House", filmed on-site at our sanctuary in Laos throughout 2019, was broadcast in the UK during July 2020, with more than 1.2million viewers for each episode and scoring the highest audience appreciation score of any BBC programme during July. The series generated more than 70 printed media, radio and television articles including live appearances on Good Morning Britain and BBC Breakfast, and was subsequently broadcast around the world in more than 20 different countries and territories. The accompanying online campaign videos were shown on the BBC Earth platform, reaching millions of viewers and helping to increase awareness of the threats facing bears in Southeast Asia.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Following a disappointing year for income in FY2019-20 our income rose considerably during this financial year by more than 500% thanks largely to the broadcast of the BBC documentary series "Bears About The House" in July 2020. With the ongoing effects of the global COVID-19 pandemic preventing international travel during much of the past year we were extremely encouraged to see considerable growth in online giving and a vastly increased supporter-base in the UK. Our UK operations continue to form a significant portion of the overall contribution made to Free the Bears field programmes in Cambodia, Laos and Vietnam with more than 80% of funds expended being directed towards overseas programmes this past year, as well as further expenditure on essential equipment within the UK for use in our overseas work. Continued growth and expansion of our supporter base is prioritised for next year, focusing on social media and online giving to ensure that administrative costs are kept to a minimum.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Having considered our position in line with the Charities Commission guidance the Trustees feel that the maintenance of 6-months overhead costs is prudent, without being excessive. With minimal overhead costs in the UK the Charity is successfully meeting this target in line with our policy.
Amount of reserves held	Para 1.22	None
Reasons for holding zero reserves	Para 1.22	With minimal overhead costs incurred in the UK no reserves are considered to be necessary as sufficient reserve funds are held in our project country accounts. Given the impact of the global pandemic a full review of emergency reserves is underway across all of our programmes to ensure we maintain sufficient reserves in each territory and protect against sudden currency fluctuations.
Details of fund materially in deficit	Para 1.24	There are no funds materially in deficit
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The Trustees have no uncertainties about the charity continuing as a going concern

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Private individual donors, Peer-2-Peer fundraising, Philanthropic trusts, zoological institutions, corporate sponsors and bequests all make up significant income streams for Free the Bears UK.
Investment policy and objectives including any social investment policy adopted	Para 1.46	

A description of the principal risks facing the charity	Para 1.46	The trustees review the major risks to which the Charity is exposed on a regular basis and systems are implemented whenever possible to mitigate these risks. The trustees believe that there is a satisfactory system of internal controls which are also reviewed on a regular basis.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	In accordance with the Articles of Association, the number of trustees shall be no less than three but are not subject to any maximum. New trustees may be appointed by ordinary resolution. Every new trustee shall sign in the minute book a declaration of acceptance and of willingness to act as a trustee of the Charity. Trustees are recruited as required or when a particular skill gap is identified. Trustees are selected based on what they can contribute to the Charity. Trustees need to be prepared to take an active part in the running of the Charity and therefore need to be able - and willing - to give time to the efficient administration of the Charity and the fulfillment of its objectives. Two new Trustees were appointed during this reporting period, taking the total number of Trustees to six.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Prospective trustees are required to consider whether there would be any possible conflicts of interest if they were to be appointed as a trustee. It is particularly important that the individual is free to make a full contribution to the trustees' discussions and decisions. When recruiting new Charity trustees, the existing trustees ensure they understand the purposes and aims of the Charity, as well as their broader duties and responsibilities as trustees so that they are able to explain to prospective trustees what is required of them. All new Trustees are given a copy of the Charities Commission publication "The Essential Trustee: What You Need to Know" prior to accepting a position as trustee.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	In terms of organisational structure the trustees are responsible for the strategic direction of the Charity, governance and charting performance against annually prepared budgets. Decisions regarding investment of Charity funds and expansion into new territories are made by the trustees. The Chief Executive is responsible for the day-to-day operational management of the Charity, reporting on progress to the trustees via email, in person (when possible) and at the scheduled trustees' meetings. If there are extraordinary issues that need to be brought to the attention of the trustees, extra meetings are scheduled as required. The Chief

		Executive is responsible for maintaining relationships with partner charities, staff management, recommending projects to the trustees and annual financial performance. The Chief Executive is supported by a small management team who are responsible for functional areas within the Charity. These functional heads provide periodic reports for the trustees.
Relationship with any related parties	Para 1.51	Free the Bears UK is affiliated to several other independent groups. "Free the Bears Ltd" serves the Australian territory with education and information relating to the projects that Free the Bears UK supports. "Free the Bears Fund", registered in Cambodia, oversees the day-to-day management of the Cambodia Bear Sanctuary and several field programmes aimed at reducing the incidence of illegal poaching and trading of bears in Cambodia. "Free the Bears Fund", registered in Lao PDR, oversees management of the Tat Kuang Si Bear Rescue Centre and Luang Prabang Wildlife Sanctuary together with other initiatives aimed at ending bear bile farming in Lao PDR. "To Chuc Free the Bears", registered in Vietnam, provides support to Cat Tien National Park for development of wildlife rescue centres and Cat Tien Bear Sanctuary, as well as field programmes aimed at better understanding wild bear population status and trends in the bear bile industry. As a group, the independent Free the Bears Charities share common goals and objectives. The UK Charity currently provides funding and support for the projects in Cambodia, Lao PDR and Vietnam.
Other		In addition to the affiliate group, Free the Bears UK also works closely with other International partner organisations when mutual goals are shared and sufficient resources are available. Free the Bears has historically been a major funder of Wildlife SOS (India) who are responsible for the Dancing Bear Rescue and Kalandar Rehabilitation Project in India from 2002 until early 2020.

Reference and Administrative details

Charity name	Free the Bears UK
Other name the charity uses	Free the Bears, Free the Bears (UK)
Registered charity number	1135682
Charity's principal address	628 High Road South Benfleet Essex SS7 5SU England (as of 1 st July 2020)

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Jonathan Cracknell BVMS CertVA CertZooMed MRCVS	Chair		
2	Mary Julia Hutton	Secretary		
3	Matthew Peter Hunt	Treasurer		
4	Sarah Jane Moran			
5	Dr Claudia Hartley		Since 8 th July 2020	
6	Giles Jason Clark		Since 5 th March 2021	
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
None		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Patron	Steve Leonard BVSc MRCVS	
International Wildlife Surgery Advisor	Romain Pizzi BVSc MSc DZooMed DipECZM MACVS (Surg) FRES FRSB FRGS MRCVS	

Name of chief executive or names of senior staff members (Optional information)

Matt Hunt – Chief Executive, Brian Crudge – Regional Director, Vuthy Chuon – Cambodia Programme Manager, Sengaloun Vongsay – Laos Programme Manager, Nguyen Van Dung - Vietnam Programme Manager, Dr Kirsty Officer - Veterinary Advisor, Rod Mabin – Regional Communications Manager

Exemptions from disclosure

Reason for non-disclosure of key personnel details

n/a

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Matthew Peter Hunt	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	25 th January 2022	



Free the Bears UK			1135682		CC16a
Receipts and payments accounts					
For the period from	Period start date 1/4/20	To	Period end date 31/03/2021		

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations, legacies and grants	301,151	68,154	-	369,305	58,233
		-	-	-	-
		-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	301,151	68,154	-	369,305	58,233
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	301,151	68,154	-	369,305	58,233
A3 Payments					
Cost of Fundraising Events	4,979		-	4,979	578
Grants & Donations	40,166	71,533	-	111,699	30,014
Bank interest and charges	438	-	-	438	258
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	45,583	71,533	-	117,116	30,850
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	45,583	71,533	-	117,116	58,150
Net of receipts/(payments)	255,568	- 3,379	-	252,189	3,235
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	267	-	-	267	3,502
Cash funds this year end	255,835	- 3,379	-	252,457	267

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Free the Bears UK HSBC account	255,835	- 3,379	-
	Cash on hand	-	-	-
		-	-	-
	Total cash funds	255,835	- 3,379	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds	Restricted funds	Endowment funds

B2 Other monetary assets	Details	to nearest £	to nearest £	to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-

B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Matt Hunt	28.01.2022



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Free The Bears UK

On accounts for the year
ended

31st March 2021

Charity no
(if any)

1135682

Set out on pages

1-3

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

28th January 2022

Name:

Sue Robertson

Relevant professional
qualification(s) or body
(if any):

MAAT, FIAB

Address:	5 Woodham Park Drive
	Benfleet
	Essex SS7 5EH

Section B**Disclosure**

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.

n/a