

BIG LIFE UK

England & Wales · Charity number 1158772

Details

Status Registered

Legal form CIO

Registered 2014-10-03

Register [View on the Charity Commission register](#)

Contact

Address c/o Chapel & York Ltd
Unit 12 Lady Cross Business Park
Hollow Lane
Dormansland
Lingfield
RH7 6PB

Phone 01342871910

Email uk@biglife.org

Website www.biglife.org

Activities

Objects: THE OBJECTS OF THE CIO ARE AS FOLLOWS:1. TO PROMOTE THE PRESERVATION, CONSERVATION AND PROTECTION OF AFRICA'S WILDLIFE AND NATURAL HERITAGE, INCLUDING BY ADVANCING THE EDUCATION OF THE PUBLIC IN THE PRESERVATION, CONSERVATION AND PROTECTION OF AFRICA'S WILDLIFE AND NATURAL HERITAGE.2. TO PROMOTE SUSTAINABLE DEVELOPMENT IN AFRICA FOR THE BENEFIT OF THE PUBLIC BY:(A) THE PRUDENT USE OF RESOURCES;(B) THE RELIEF OF POVERTY AND THE IMPROVEMENT OF THE CONDITIONS OF LIFE IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES; AND(C) THE PROMOTION OF SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION.SUSTAINABLE DEVELOPMENT MEANS "DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS."3. SUCH OTHER PURPOSES FOR THE BENEFIT OF THE PUBLIC AS SHALL BE EXCLUSIVELY CHARITABLE AS THE TRUSTEES FROM TIME TO TIME MAY DETERMINE.NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 AND SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.

Activities: TO PROMOTE THE PRESERVATION, CONSERVATION AND PROTECTION OF AFRICA'S WILDLIFE AND NATURAL HERITAGE, INCLUDING BY ADVANCING THE EDUCATION OF THE PUBLIC

IN THE PRESERVATION, CONSERVATION AND PROTECTION OF AFRICA'S WILDLIFE AND NATURAL HERITAGE.

Classification

- **How:** Makes Grants To Individuals, Provides Services
- **What:** Animals, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

Geography

- Kenya
- Tanzania

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£128,871	£177,578	-	-
2024-03-31	£126,408	£70,650	-	-
2023-03-31	£131,295	£157,341	-	-
2022-03-31	£119,578	£203,787	-	-
2021-03-31	£142,636	£67,261	-	-

Trustees

Name	Role	Appointed
Justin Packshaw		2025-09-12
LORD ROBIN RUSSELL		2014-11-11
ROBERT CHRISTOPHER SHARP		2014-09-01

BIG LIFE UK

England & Wales - Charity number 1158772

Accounts

Registered number: CE003066
Charity number: 1158772

Big Life UK

Unaudited

Trustees' Report and financial statements

For the year ended 31 March 2025

BIG LIFE UK

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BIG LIFE UK

Reference and administrative details of the charity, its trustees and advisers For the year ended 31 March 2025

Trustees	Nicholas Brandt, Chair (resigned 19 February 2025) Lord Robin Russell, Trustee Robert Christopher Sharp, Trustee Justin Packshaw, Trustee (appointed 12 September 2025)
Company registered number	CE003066
Charity registered number	1158772
Registered office	Chapel & York Unit 12, Lady Cross Business Park Hollow Lane Dormansland Lingfield RH7 6PB
Accountants	Kreston Reeves LLP Chartered Accountants 9 Donnington Park 85 Birdham Road Chichester West Sussex PO20 7AJ
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP

Trustees' report For the year ended 31 March 2025

The Trustees present their annual report together with the financial statements of the Big Life UK for the period 1 April 2024 to 31 March 2025. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and the Charities Act 2011.

Objectives and activities

a. Policies and objectives

The charity has two principal objectives:

1. To promote the preservation, conservation and protection of East Africa's wildlife and natural heritage, including by advancing the education of the public in the preservation, conservation and protection of Africa's wildlife and natural heritage.
2. To promote sustainable development in East Africa for the benefit of the public by:
 - The prudent use of resources; and
 - The relief of poverty and the improvement of the conditions of life in society and economically disadvantage communities; and
 - The promotion of sustainable means of achieving economic growth and regeneration.

b. Activities undertaken to achieve objectives

In 2024 and 2025, Big Life UK continued to fund important work on the ground in Kenya, including:

Wildlife Conservation

Funded general operational costs, such as ranger salaries and related expenses, via a restricted donation received from Zoo Dresden and unrestricted funds received from the general public, to prevent the poaching of elephants and other wildlife, including one of the greatest populations of elephants left in East Africa - the Amboseli elephants.

One of the largest employers of local Maasai in the Amboseli-Tsavo-Kilimanjaro ecosystem, Big Life's rangers are expertly trained and well-equipped to tackle a variety of wildlife crimes. As a result, poaching of all animals in its area of operation-particularly elephants-has dramatically declined since Big Life's inception in 2010.

Predator Protection

Funded Big Life's Predator Compensation Fund, via a restricted donation received from Zoo Dresden, for the protection of predators in Kenya. To prevent losses that lead to herders retaliating with spears or poisoned carcasses, Big Life UK funds programs to encourage improved fencing and animal husbandry practices. In the event that a livestock animal is lost to a predator, the herder is compensated for a percentage of the market value of the animal, using funds from the Predator Compensation Fund. This small consolation is significant to the Maasai, and, as a result, retaliatory killings have been reduced significantly.

Education and Scholarships

Funded tuition and related fees for local Maasai student Jeremiah Nkarrunka's ongoing studies in computers and land surveying, thanks to a generous private donor.

Trustees' report (continued)
For the year ended 31 March 2025

Achievements and performance

a. Review of activities

The charity generated income of £128,871 (2024: £126,408) during the year, the majority of which was from donations and legacies.

Total expenditure was £177,578 (2024: £70,650) and of this total £110,000 (2024: £5,000) was spent on grants in line with the charity's objectives.

At the year end the charity held free reserves of £63,220 (2024: £84,770).

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Big Life UK has established this reserves policy to protect its activities by providing financial buffers against an unpredictable environment and to make sufficient provision for future cash flow requirements. The policy also provides the framework for future strategic planning and decision-making. An effectively implemented reserves policy will mitigate the impact of any risk upon the continuing operations of Big Life UK caused by funding uncertainty.

This policy and the establishment of reserve targets should be based on a continual assessment of the internal and external operating environment. The policy takes into account the guidance from the Charity Commission.

Reserve levels need to be managed in response to identified needs and Big Life UK's circumstances.

- Resources at Big Life UK's disposal should be applied as effectively as possible, within the terms of its Memorandum of Association.
- Income should be applied within a reasonable period of receipt, considering and in compliance with any purpose for which it was given.
- Reserves should not be held without a positive justification.
- The needs of present and future beneficiaries should be balanced.
- The size of reserves should be appropriate to the purposes for which the reserves are maintained, including the management of uncertainty.
- It is preferable to have reserves with as few restrictions as possible.

The following principles underpin the charity's approach to reserves management:

- The charity will set a balanced in-year revenue budget every year
- The charity's reserves balance should only decrease due to capital investment and/or other organisational needs which shall at all times be approved by the Finance Committee.
- The charity's general reserves balance may be comprised of restricted or unrestricted reserves.

The charity general reserves balance will be maintained at a level equivalent to 20% of Annual Income subject to 10% tolerance either way. A general reserve balance higher than this figure must be supported by an appropriate plan, for example expenditure on a special project, or to mitigate a specific foreseen risk.

At the year end the charity held free reserves of £60,970 (2024: £84,770).

Trustees' report (continued)
For the year ended 31 March 2025

c. Principal risks and uncertainties

The main risk to the charity is that donation income substantially decreases which would significantly reduce the level of charitable activity possible.

d. Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been, or will be, established to enable the necessary steps to be taken to lessen these risks.

Structure, governance and management

a. Constitution

The charitable incorporated organisation (CIO) is incorporated under the Charities Act 2011 and is governed by its constitution document dated 1 September 2014.

The CIO was registered with the Charities Commission on 3 October 2014 and its registration number is 1158772.

b. Methods of appointment or election of Trustees

Trustees are recruited and appointed in accordance with the charity's governing document and with relevant legislation.

The Trustees who were in office during the period were:

Nicholas Brandt (resigned 19 February 2025)
Lord Robin Russell
Chris Sharp

c. Organisational structure and decision-making policies

The Board of Trustees is responsible for overall control of the operations of the Charity and will meet at least annually to review progress.

In planning the activities of the charity, the Trustees have given due regard to the Charity Commission's guidance on public benefit. The Trustees believe that the activities of the charity in the period confirm its ability to provide current and on-going benefit to the public.

New trustees are appointed by the existing Board of Trustees and the constitution provides for a minimum of three at all times.

Major decisions relating to strategies and policies are made by the trustees as a board. The trustees outsource administration to third party firms providing professional services. The charity has no employees.

Big Life UK is part of a global coalition of entities with linked aims and objectives who all have the common goal of supporting programs to protect the diverse and remarkable animals of East Africa. The charity will sometimes work with Big Life Foundation USA, Big Life Foundation Canada and Big Life Limited Kenya. However, whilst there are some trustees that sit on more than one Big Life entity, the entities are run separately and are not considered to be under common control.

Trustees' report (continued)
For the year ended 31 March 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the board of Trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'R. Russell', is written over a horizontal line.

Trustee Robin Russell

Date: 16 October 2025

**Independent Examiner's Report
For the year ended 31 March 2025**

Independent Examiner's Report to the Trustees of Big Life UK ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Section 144 of the Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities Act (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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Kreston Reeves LLP*

Dated: 24 October 2025

Lucy Hammond BSc FCA

Kreston Reeves LLP

Chartered Accountants

9 Donnington Park
85 Birdham road
Chichester
West Sussex
PO20 7AJ

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	31,390	97,479	128,869	126,408
Investments	4	-	2	2	-
Total income		31,390	97,481	128,871	126,408
Expenditure on:					
Raising funds		-	1,445	1,445	884
Charitable activities	6	61,297	114,836	176,133	69,766
Total expenditure		61,297	116,281	177,578	70,650
Net (expenditure)/income		(29,907)	(18,800)	(48,707)	55,758
Transfers between funds	11	2,750	(2,750)	-	-
Net movement in funds		(27,157)	(21,550)	(48,707)	55,758
Reconciliation of funds:					
Total funds brought forward		27,157	84,770	111,927	56,169
Net movement in funds		(27,157)	(21,550)	(48,707)	55,758
Total funds carried forward		-	63,220	63,220	111,927

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

Balance Sheet
As at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	9	331	482
Cash at bank and in hand		68,331	113,845
		<u>68,662</u>	<u>114,327</u>
Current liabilities			
Creditors: amounts falling due within one year	10	(5,442)	(2,400)
Net current assets		<u>63,220</u>	<u>111,927</u>
Total net assets		<u>63,220</u>	<u>111,927</u>
Charity funds			
Restricted funds	11	-	27,157
Unrestricted funds	11	63,220	84,770
Total funds		<u>63,220</u>	<u>111,927</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Trustee Robin Russell
Date: 16 October 2025

The notes on pages 9 to 17 form part of these financial statements.

**Notes to the Financial Statements
For the year ended 31 March 2025**

1. General information

Big Life UK is a charitable incorporated organisation, registered in England with the registration number 1158772. The address of the registered office is Chapel & York Limited, Unit 12 Lady Cross Business Park, Hollow Lane, Dormansland, Lingfield, RH7 6PB.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Big Life UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Pounds Sterling and are rounded to the nearest pound.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Charity has adequate funds going forward to fund its future plans as a grant-making charity.

2.3 Income

Donation income is recognised once the Charity has entitlement to receipt and the amount can be measured with reasonable certainty.

Trading income, including sponsorship income, is recognised when the charity is entitled to receipt and the amount can be measured with reasonable certainty.

2.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All costs can be directly attributed to an expense category.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the constitution. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

**Notes to the Financial Statements
For the year ended 31 March 2025**

2. Accounting policies (continued)

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Gift Aid

Where the right to receive Gift Aid has been established, the amount receivable is recognised as donations in the Statement of Financial Activities.

2.7 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

2.8 Taxation

Big Life UK is a registered charity and is not liable to United Kingdom income tax or corporation tax on its charitable activities.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. The charity does not currently have any bank loans.

2.13 Fund accounting

Restricted funds represent voluntary income or grants which have been received for the purposes as set out in the notes within the account. The application of these funds is restricted by the expressed wishes of the donor or the terms of the grant.

Unrestricted funds are donations and other income receivable or generated for the objects of the charity without specified purpose.

**Notes to the Financial Statements
For the year ended 31 March 2025**

3. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Donations	31,390	44,205	75,595
Gift aid	-	5,230	5,230
Grants received	-	48,044	48,044
	<u>31,390</u>	<u>97,479</u>	<u>128,869</u>

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations	32,157	44,266	76,423
Gift aid	-	3,505	3,505
Grants received	-	46,480	46,480
	<u>32,157</u>	<u>94,251</u>	<u>126,408</u>

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest received	<u>2</u>	<u>2</u>	<u>-</u>

5. Analysis of grants

	Grants to Institutions 2025 £	Total funds 2025 £
Grants paid	<u>110,000</u>	<u>110,000</u>

**Notes to the Financial Statements
For the year ended 31 March 2025**

5. Analysis of grants (continued)

	Grants to Institutions 2024 £	Total funds 2024 £
Grants paid	5,000	5,000

The Charity has made the following material grants to institutions during the year:

	2025 £	2024 £
Name of institution		
Big Life Kenya	110,000	5,000

Notes to the Financial Statements
For the year ended 31 March 2025

6. Analysis of expenditure

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Consultancy costs	-	55,891	55,891
Management and administration	-	7,200	7,200
Accountancy and independent examination fees	-	3,042	3,042
Grants made	61,297	48,703	110,000
	61,297	114,836	176,133

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Consultancy costs	-	56,768	56,768
Management and administration	-	5,418	5,418
Accountancy and independent examination fees	-	2,580	2,580
Grants made	5,000	-	5,000
	5,000	64,766	69,766

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,335 (2024 - £2,280).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

9. Debtors

	2025 £	2024 £
Due within one year		
Gift Aid receivable	331	482
	331	482

**Notes to the Financial Statements
For the year ended 31 March 2025**

10. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals	2,802	2,400
Trade creditors	2,640	-
	<u>5,442</u>	<u>2,400</u>

Notes to the Financial Statements
For the year ended 31 March 2025

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
General Funds	84,770	97,481	(116,281)	(2,750)	63,220
Restricted funds					
Predator Compensation Fund	15,935	20,223	(41,158)	5,000	-
Rangers/Wildlife Protection	8,972	8,667	(17,639)	-	-
Education and Scholarships	2,250	2,500	(2,500)	(2,250)	-
	27,157	31,390	(61,297)	2,750	-
Total of funds	111,927	128,871	(177,578)	-	63,220

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	56,169	94,251	(65,650)	84,770
Restricted funds				
Predator Compensation Fund	-	20,935	(5,000)	15,935
Rangers/Wildlife Protection	-	8,972	-	8,972
Education and Scholarships	-	2,250	-	2,250
	-	32,157	(5,000)	27,157
Total of funds	56,169	126,408	(70,650)	111,927

**Notes to the Financial Statements
For the year ended 31 March 2025**

11. Statement of funds (continued)

Purposes of restricted funds:

The Charity has restricted funds in relation to its activities. The funds are made up as follows:

Predator Compensation Fund

This fund is specific to prevent losses that lead to herders retaliating with spears or poisoned carcasses. In the event that an animal is lost to a predator, the herder is compensated for a percentage of the market value of the animal, using funds from the predator compensation fund.

This small consolation is significant to the Maasai, and as a result, retaliatory killings have been reduced significantly.

Rangers/Wildlife Protection

Big Life UK funds programs that seek to prevent the poaching of all wildlife within our area of operation across Kenya and Tanzania. Among other things, we fund one of the largest employers of local Maasai in the Amboseli-Tsavo-Kilimanjaro ecosystem, whose rangers are expertly trained and well-equipped to tackle a variety of wildlife crimes spanning approximately two million acres of wilderness. When necessary, the rangers track and apprehend poachers and collaborate with local prosecutors to ensure that they are punished to the fullest extent of the Law.

Education and Scholarships

This fund is specific for the continuing support of Jeremiah Nkarrunka's education. The transfer made in 2025 was due to over recognising the grant in previous periods.

Notes to the Financial Statements
For the year ended 31 March 2025

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	68,662	68,662
Creditors due within one year	(5,442)	(5,442)
Total	<u>63,220</u>	<u>63,220</u>

Analysis of net assets between funds - prior year

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	27,157	87,170	114,327
Creditors due within one year	-	(2,400)	(2,400)
Total	<u>27,157</u>	<u>84,770</u>	<u>111,927</u>

13. Related party transactions

Grants totalling £110,000 (2024: £5,000) were paid to Big Life Kenya during the year. Consultancy fees of £55,891 (2024: £56,768) were paid to Richard Bonham, the co-founder and Executive Chairman of Big Life Kenya. Big Life Kenya is considered to be a connected party of Big Life UK by virtue of the linked aims and objectives. The entities have no trustees in common, and there is no common control between the entities.

Grants totalling £48,044 (2024: £46,480) were received from Big Life Foundation USA during the year. Big Life Foundation USA is considered to be a connected party of Big Life UK by virtue of the linked aims and objectives. While the entities have one trustee in common, there is no common control between the entities.

Lord Robin Russell, a Trustee of the Charity made a donation of £Nil (2024: £10,000) in the year. There were no restrictions placed on this donation and at the year-end there are no balances outstanding (2024: £Nil).

BIG LIFE UK

England & Wales - Charity number 1158772

Accounts

Registered number: CE003066
Charity number: 1158772

Big Life UK

Unaudited

Trustees' Report and financial statements

For the year ended 31 March 2024

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BIG LIFE UK

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 March 2024

Trustees Nicholas Brandt, Chair
Lord Robin Russell, Trustee
Robert Christopher Sharp, Trustee

Company registered number CE003066

Charity registered number 1158772

Registered office Chapel & York
Unit 12, Lady Cross Business Park
Hollow Lane
Dormansland
Lingfield
RH7 6PB

Accountants Kreston Reeves LLP
Chartered Accountants
9 Donnington Park
85 Birdham Road
Chichester
West Sussex
PO20 7AJ

Bankers Barclays Bank Plc
1 Churchill Place
London
E14 5HP

Trustees' report
For the year ended 31 March 2024

The Trustees present their annual report together with the financial statements of the Big Life UK for the period 1 April 2023 to 31 March 2024. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and the Charities Act 2011.

Objectives and activities

a. Policies and objectives

The charity has two principal objectives:

1. To promote the preservation, conservation and protection of East Africa's wildlife and natural heritage, including by advancing the education of the public in the preservation, conservation and protection of Africa's wildlife and natural heritage.
2. To promote sustainable development in East Africa for the benefit of the public by:
 - The prudent use of resources; and
 - The relief of poverty and the improvement of the conditions of life in society and economically disadvantage communities; and
 - The promotion of sustainable means of achieving economic growth and regeneration.

b. Activities undertaken to achieve objectives

In 2023 and 2024, Big Life UK continued to fund important work on the ground in Kenya, including:

Education and Scholarships

Funded tuition and related fees for local Maasai student Jeremiah Nkarrunka's studies in computers and land surveying, thanks to a generous private donor.

Wildlife Conservation

Funded general operational costs, such as ranger salaries and related expenses, via unrestricted funds received from the general public, to prevent the poaching of elephants and other wildlife, including one of the greatest populations of elephants left in East Africa - the Amboseli elephants.

One of the largest employers of local Maasai in the Amboseli-Tsavo-Kilimanjaro ecosystem, Big Life's rangers are expertly trained and well-equipped to tackle a variety of wildlife crimes. As a result, poaching of all animals in its area of operation-particularly elephants-has dramatically declined since Big Life's inception in 2010.

Year on year, the levels of donations for these projects have been at similar levels, albeit amounts granted have been reported at a lower level for 2024, although this reduction can largely be attributed to a timing issue with one grant for £60k being delayed until after the year end date.

Trustees' report (continued)
For the year ended 31 March 2024

Achievements and performance

a. Review of activities

The charity generated income of £126,408 (2023: £131,295) during the year, the majority of which was from donations and legacies.

Total expenditure was £70,650 (2023: £157,341) and of this total £5,000 (2023: £80,000) was spent on grants in line with the charity's objectives.

At the year end the charity held free reserves of £84,770 (2023: £56,169).

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Big Life UK has established this reserves policy to protect its activities by providing financial buffers against an unpredictable environment and to make sufficient provision for future cash flow requirements. The policy also provides the framework for future strategic planning and decision-making. An effectively implemented reserves policy will mitigate the impact of any risk upon the continuing operations of Big Life UK caused by funding uncertainty.

This policy and the establishment of reserve targets should be based on a continual assessment of the internal and external operating environment. The policy takes into account the guidance from the Charity Commission.

Reserve levels need to be managed in response to identified needs and Big Life UK's circumstances.

- Resources at Big Life UK's disposal should be applied as effectively as possible, within the terms of its Memorandum of Association.
- Income should be applied within a reasonable period of receipt, considering and in compliance with any purpose for which it was given.
- Reserves should not be held without a positive justification.
- The needs of present and future beneficiaries should be balanced.
- The size of reserves should be appropriate to the purposes for which the reserves are maintained, including the management of uncertainty.
- It is preferable to have reserves with as few restrictions as possible.

The following principles underpin the charity's approach to reserves management:

- The charity will set a balanced in-year revenue budget every year
- The charity's reserves balance should only decrease due to capital investment and/or other organisational needs which shall at all times be approved by the Finance Committee.
- The charity's general reserves balance may be comprised of restricted or unrestricted reserves.

The charity general reserves balance will be maintained at a level equivalent to 20% of Annual Income subject to 10% tolerance either way. A general reserve balance higher than this figure must be supported by an appropriate plan, for example expenditure on a special project, or to mitigate a specific foreseen risk.

At the year end the charity held free reserves of £84,770 (2023: £56,169).

Trustees' report (continued)
For the year ended 31 March 2024

c. Principal risks and uncertainties

The main risk to the charity is that donation income substantially decreases which would significantly reduce the level of charitable activity possible.

d. Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been, or will be, established to enable the necessary steps to be taken to lessen these risks.

Structure, governance and management

a. Constitution

The charitable incorporated organisation (CIO) is incorporated under the Charities Act 2011 and is governed by its constitution document dated 1 September 2014.

The CIO was registered with the Charities Commission on 3 October 2014 and its registration number is 1158772.

b. Methods of appointment or election of Trustees

Trustees are recruited and appointed in accordance with the charity's governing document and with relevant legislation.

The Trustees who were in office during the period were:

Lord Robin Russell
Nick Brandt
Chris Sharp

c. Organisational structure and decision-making policies

The Board of Trustees is responsible for overall control of the operations of the Charity and will meet at least annually to review progress.

In planning the activities of the charity, the Trustees have given due regard to the Charity Commission's guidance on public benefit. The Trustees believe that the activities of the charity in the period confirm its ability to provide current and on-going benefit to the public.

New trustees are appointed by the existing Board of Trustees and the constitution provides for a minimum of three at all times.

Major decisions relating to strategies and policies are made by the trustees as a board. The trustees outsource administration to third party firms providing professional services. The charity has no employees.

Big Life UK is part of a global coalition of entities with linked aims and objectives who all have the common goal of supporting programs to protect the diverse and remarkable animals of East Africa. The charity will sometimes work with Big Life Foundation USA, Big Life Foundation Canada and Big Life Limited Kenya. However, whilst there are some trustees that sit on more than one Big Life entity, the entities are run separately and are not considered to be under common control.

Trustees' report (continued)
For the year ended 31 March 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the The Charities Act 2011, the Charity (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
Nicholas Brandt
Trustee

Date:

**Independent Examiner's Report
For the year ended 31 March 2024**

Independent Examiner's Report to the Trustees of Big Life UK ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Section 144 of the Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities Act (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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Lucy Hammond BSc FCA

Kreston Reeves LLP

Chartered Accountants

9 Donnington Park
85 Birdham road
Chichester
West Sussex
PO20 7AJ

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	32,157	94,251	126,408	131,290
Investments	4	-	-	-	5
Total income		32,157	94,251	126,408	131,295
Expenditure on:					
Raising funds		-	884	884	1,040
Charitable activities	6	5,000	64,766	69,766	156,301
Total expenditure		5,000	65,650	70,650	157,341
Net movement in funds		27,157	28,601	55,758	(26,046)
Reconciliation of funds:					
Total funds brought forward		-	56,169	56,169	82,215
Net movement in funds		27,157	28,601	55,758	(26,046)
Total funds carried forward		27,157	84,770	111,927	56,169

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

Balance Sheet
As at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	9	482	1,024
Cash at bank and in hand		113,845	57,245
		114,327	58,269
Creditors: amounts falling due within one year	10	(2,400)	(2,100)
Net current assets		111,927	56,169
Total net assets		111,927	56,169
Charity funds			
Restricted funds	11	27,157	-
Unrestricted funds	11	84,770	56,169
Total funds		111,927	56,169

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Nicholas Brandt
Trustee
Date:

The notes on pages 9 to 17 form part of these financial statements.

**Notes to the Financial Statements
For the year ended 31 March 2024**

1. General information

Big Life UK is a charitable incorporated organisation, registered in England with the registration number 1158772. The address of the registered office is Chapel & York Limited, Unit 12 Lady Cross Business Park, Hollow Lane, Dormansland, Lingfield, RH7 6PB.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Big Life UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Pounds Sterling and are rounded to the nearest pound.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Charity has adequate funds going forward to fund its future plans as a grant-making charity.

2.3 Income

Donation income is recognised once the Charity has entitlement to receipt and the amount can be measured with reasonable certainty.

Trading income, including sponsorship income, is recognised when the charity is entitled to receipt and the amount can be measured with reasonable certainty.

2.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All costs can be directly attributed to an expense category.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the constitution. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

**Notes to the Financial Statements
For the year ended 31 March 2024**

2. Accounting policies (continued)

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Gift Aid

Where the right to receive Gift Aid has been established, the amount receivable is recognised as donations in the Statement of Financial Activities.

2.7 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

2.8 Taxation

Big Life UK is a registered charity and is not liable to United Kingdom income tax or corporation tax on its charitable activities.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. The charity does not currently have any bank loans.

2.13 Fund accounting

Restricted funds represent voluntary income or grants which have been received for the purposes as set out in the notes within the account. The application of these funds is restricted by the expressed wishes of the donor or the terms of the grant.

Unrestricted funds are donations and other income receivable or generated for the objects of the charity without specified purpose.

**Notes to the Financial Statements
For the year ended 31 March 2024**

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations	32,157	44,266	76,423
Gift aid	-	3,505	3,505
Grants received	-	46,480	46,480
	<u>32,157</u>	<u>94,251</u>	<u>126,408</u>

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	31,265	47,299	78,564
Gift aid	-	5,185	5,185
Grants received	-	47,541	47,541
	<u>31,265</u>	<u>100,025</u>	<u>131,290</u>

4. Investment income

		Total funds 2024 £
Interest received		-
	Unrestricted funds 2023 £	Total funds 2023 £
Interest received	5	5

Notes to the Financial Statements
For the year ended 31 March 2024

5. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £
Grants paid	5,000	5,000

	Grants to Institutions 2023 £	Total funds 2023 £
Grants paid	80,000	80,000

The Charity has made the following material grants to institutions during the year:

	2024 £	2023 £
Name of institution		
Big Life Kenya	5,000	80,000

Notes to the Financial Statements
For the year ended 31 March 2024

6. Analysis of expenditure

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Consultancy costs	-	56,768	56,768
Management and administration	-	5,418	5,418
Accountancy and independent examination fees	-	2,580	2,580
Grants made	5,000	-	5,000
	<u>5,000</u>	<u>64,766</u>	<u>69,766</u>

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Consultancy costs	-	67,661	67,661
Management and administration	-	4,440	4,440
Accountancy and independent examination fees	-	2,690	2,690
Grants made	31,265	48,735	80,000
Other administrative costs	-	1,510	1,510
	<u>31,265</u>	<u>125,036</u>	<u>156,301</u>

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,280 (2023 - £2,690).

8. Trustees' remuneration and expenses

During the year ended 31 March 2024, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

**Notes to the Financial Statements
For the year ended 31 March 2024**

9. Debtors

	2024	2023
	£	£
Due within one year		
Gift Aid receivable	482	258
Other accrued income	-	766
	<u>482</u>	<u>1,024</u>
	<u><u>482</u></u>	<u><u>1,024</u></u>

10. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals	2,400	2,100
	<u>2,400</u>	<u>2,100</u>
	<u><u>2,400</u></u>	<u><u>2,100</u></u>

Notes to the Financial Statements
For the year ended 31 March 2024

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	56,169	94,251	(65,650)	84,770
Restricted funds				
Predator Compensation Fund	-	20,935	(5,000)	15,935
Rangers/Wildlife Protection	-	8,972	-	8,972
Education and Scholarships	-	2,250	-	2,250
	-	32,157	(5,000)	27,157
Total of funds	56,169	126,408	(70,650)	111,927

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds	82,215	100,030	(126,076)	56,169
Restricted funds				
Predator Compensation Fund	-	21,010	(21,010)	-
Rangers/Wildlife Protection	-	10,255	(10,255)	-
	-	31,265	(31,265)	-
Total of funds	82,215	131,295	(157,341)	56,169

**Notes to the Financial Statements
For the year ended 31 March 2024**

11. Statement of funds (continued)

Purposes of restricted funds:

The Charity has restricted funds in relation to its activities. The funds are made up as follows:

Predator Compensation Fund

This fund is specific to prevent losses that lead to herders retaliating with spears or poisoned carcasses. In the event that an animal is lost to a predator, the herder is compensated for a percentage of the market value of the animal, using funds from the predator compensation fund.

This small consolation is significant to the Maasai, and as a result, retaliatory killings have been reduced significantly.

Rangers/Wildlife Protection

Big Life UK funds programs that seek to prevent the poaching of all wildlife within our area of operation across Kenya and Tanzania. Among other things, we fund one of the largest employers of local Maasai in the Amboseli-Tsavo-Kilimanjaro ecosystem, whose rangers are expertly trained and well-equipped to tackle a variety of wildlife crimes spanning approximately two million acres of wilderness. When necessary, the rangers track and apprehend poachers and collaborate with local prosecutors to ensure that they are punished to the fullest extent of the Law.

Education and Scholarships

This fund is specific for the continuing support of Jeremiah Nkarrunka's education.

Notes to the Financial Statements
For the year ended 31 March 2024

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	24,907	89,420	114,327
Creditors due within one year	-	(2,400)	(2,400)
Difference	2,250	(2,250)	-
Total	27,157	84,770	111,927

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	58,269	58,269
Creditors due within one year	(2,100)	(2,100)
Total	56,169	56,169

13. Related party transactions

Grants totalling £5,000 (2023: £80,000) were paid to Big Life Kenya during the year. Consultancy fees of £56,768 (2023: £59,613) were paid to Richard Bonham, the co-founder and Executive Chairman of Big Life Kenya. Payments totalling £Nil (2023: £8,047) were made to Craig Millar, the Chief Operating Officer of Big Life Kenya, as part of his remuneration from Big Life Kenya. Big Life Kenya is considered to be a connected party of Big Life UK by virtue of the linked aims and objectives. The entities have no trustees in common, and there is no common control between the entities.

Grants totalling £46,480 (2023: £47,541) were received from Big Life Foundation USA during the year. Big Life Foundation USA is considered to be a connected party of Big Life UK by virtue of the linked aims and objectives. While the entities have one trustee in common, there is no common control between the entities.

Lord Robin Russell, a Trustee of the Charity made a donation of £10,000 (2023: £Nil) in the year. There were no restrictions placed on this donation and at the year-end there are no balances outstanding (2023: £Nil).

BIG LIFE UK

England & Wales - Charity number 1158772

Accounts

Registered number: CE003066
Charity number: 1158772

Big Life UK

Unaudited

Trustees' Report and financial statements

For the year ended 31 March 2023

BIG LIFE UK

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BIG LIFE UK

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 March 2023

Trustees	Nicholas Brandt, Chair Lord Robin Russell, Trustee Robert Christopher Sharp, Trustee
Company registered number	CE003066
Charity registered number	1158772
Registered office	Chapel & York Unit 12, Lady Cross Business Park Hollow Lane Dormansland Lingfield RH7 6PB
Accountants	Kreston Reeves LLP Chartered Accountants 9 Donnington Park 85 Birdham Road Chichester West Sussex PO20 7AJ
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP

Trustees' report
For the year ended 31 March 2023

The Trustees present their annual report together with the financial statements of the Big Life UK for the period 1 April 2022 to 31 March 2023. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and the Charities Act 2011.

Objectives and activities

a. Policies and objectives

The charity has two principal objectives:

1. To promote the preservation, conservation and protection of East Africa's wildlife and natural heritage, including by advancing the education of the public in the preservation, conservation and protection of Africa's wildlife and natural heritage.
2. To promote sustainable development in East Africa for the benefit of the public by:
 - The prudent use of resources; and
 - The relief of poverty and the improvement of the conditions of life in society and economically disadvantage communities; and
 - The promotion of sustainable means of achieving economic growth and regeneration.

b. Activities undertaken to achieve objectives

In 2022 and 2023, Big Life UK funded important work on the ground in Kenya, including:

Wildlife Conservation

Funded ranger salaries, tracker dogs, and general operational costs, via unrestricted funds received from the general public and restricted donations from Zoo Dresden (rangers) and How Many Elephants (rangers), to prevent the poaching of elephants and other wildlife, including one of the greatest populations of elephants left in East Africa—the Amboseli elephants.

One of the largest employers of local Maasai in the Amboseli-Tsavo-Kilimanjaro ecosystem, Big Life's rangers are expertly trained and well-equipped to tackle a variety of wildlife crimes. As a result, poaching of all animals in its area of operation—particularly elephants—has dramatically declined since Big Life's inception in 2010.

Predator Protection

Funded Big Life's Predator Compensation Fund, via a restricted donation received from Zoo Dresden, for the protection of predators in Kenya. To prevent losses that lead to herders retaliating with spears or poisoned carcasses, Big Life UK funds programs to encourage improved fencing and animal husbandry practices. In the event that a livestock animal is lost to a predator, the herder is compensated for a percentage of the market value of the animal, using funds from the Predator Compensation Fund. This small consolation is significant to the Maasai, and, as a result, retaliatory killings have been reduced significantly.

Trustees' report (continued)
For the year ended 31 March 2023

Achievements and performance

a. Review of activities

The charity generated income of £131,295 (2022: £119,578) during the year, the majority of which was from donations and legacies.

Total expenditure was £157,341 (2022: £203,787) and of this total £80,000 (2022: £144,055) was spent on grants in line with the charity's objectives.

At the year end the charity held free reserves of £56,169 (2022: £82,215).

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Big Life UK has established this reserves policy to protect its activities by providing financial buffers against an unpredictable environment and to make sufficient provision for future cash flow requirements. The policy also provides the framework for future strategic planning and decision-making. An effectively implemented reserves policy will mitigate the impact of any risk upon the continuing operations of Big Life UK caused by funding uncertainty.

This policy and the establishment of reserve targets should be based on a continual assessment of the internal and external operating environment. The policy takes into account the guidance from the Charity Commission.

Reserve levels need to be managed in response to identified needs and Big Life UK's circumstances.

- Resources at Big Life UK's disposal should be applied as effectively as possible, within the terms of its Memorandum of Association.
- Income should be applied within a reasonable period of receipt, considering and in compliance with any purpose for which it was given.
- Reserves should not be held without a positive justification.
- The needs of present and future beneficiaries should be balanced.
- The size of reserves should be appropriate to the purposes for which the reserves are maintained, including the management of uncertainty.
- It is preferable to have reserves with as few restrictions as possible.

The following principles underpin the charity's approach to reserves management:

- The charity will set a balanced in-year revenue budget every year
- The charity's reserves balance should only decrease due to capital investment and/or other organisational needs which shall at all times be approved by the Finance Committee.
- The charity's general reserves balance may be comprised of restricted or unrestricted reserves.

The charity general reserves balance will be maintained at a level equivalent to 20% of Annual Income subject to 10% tolerance either way. A general reserve balance higher than this figure must be supported by an appropriate plan, for example expenditure on a special project, or to mitigate a specific foreseen risk.

At the year end the charity held free reserves of £56,169 (2022: £82,215).

Trustees' report (continued)
For the year ended 31 March 2023

c. Principal risks and uncertainties

The main risk to the charity is that donation income substantially decreases which would significantly reduce the level of charitable activity possible.

d. Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been, or will be, established to enable the necessary steps to be taken to lessen these risks.

Structure, governance and management

a. Constitution

The charitable incorporated organisation (CIO) is incorporated under the Charities Act 2011 and is governed by its constitution document dated 1 September 2014.

The CIO was registered with the Charities Commission on 3 October 2014 and its registration number is 1158772.

b. Methods of appointment or election of Trustees

Trustees are recruited and appointed in accordance with the charity's governing document and with relevant legislation.

The Trustees who were in office during the period were:

Lord Robin Russell
Nick Brandt
Chris Sharp

c. Organisational structure and decision-making policies

The Board of Trustees is responsible for overall control of the operations of the Charity and will meet at least biannually to review progress.

In planning the activities of the charity, the Trustees have given due regard to the Charity Commission's guidance on public benefit. The Trustees believe that the activities of the charity in the period confirm its ability to provide current and on-going benefit to the public.

New trustees are appointed by the existing Board of Trustees and the constitution provides for a minimum of three at all times.

Major decisions relating to strategies and policies are made by the trustees as a board. The trustees outsource administration to third party firms providing professional services. The charity has no employees.

Big Life UK is part of a global coalition of entities with linked aims and objectives who all have the common goal of supporting programs to protect the diverse and remarkable animals of East Africa. The charity will sometimes work with Big Life Foundation USA, Big Life Foundation Canada and Big Life Limited Kenya. However, whilst there are some trustees that sit on more than one Big Life entity, the entities are run separately and are not considered to be under common control.

Trustees' report (continued)
For the year ended 31 March 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the The Charities Act 2011, the Charity (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Nick Brandt

.....
Nicholas Brandt
Trustee

Date: 29 January, 2024

**Independent Examiner's Report
For the year ended 31 March 2023**

Independent Examiner's Report to the Trustees of Big Life UK ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Section 144 of the Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities Act (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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:  Dated: 31 January 2024

Lucy Hammond BSc FCA

Kreston Reeves LLP

Chartered Accountants

9 Donnington Park
85 Birdham road
Chichester
West Sussex
PO20 7AJ

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	31,265	100,025	131,290	119,563
Investments	4	-	5	5	15
Total income		31,265	100,030	131,295	119,578
Expenditure on:					
Raising funds		-	1,040	1,040	310
Charitable activities	6	31,265	125,036	156,301	203,477
Total expenditure		31,265	126,076	157,341	203,787
Net movement in funds		-	(26,046)	(26,046)	(84,209)
Reconciliation of funds:					
Total funds brought forward		-	82,215	82,215	166,424
Net movement in funds		-	(26,046)	(26,046)	(84,209)
Total funds carried forward		-	56,169	56,169	82,215

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

Balance Sheet
As at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	10	1,024	2,756
Cash at bank and in hand		57,245	82,409
		58,269	85,165
Creditors: amounts falling due within one year	11	(2,100)	(2,950)
Net current assets		56,169	82,215
Total net assets		56,169	82,215
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	56,169	82,215
Total funds		56,169	82,215

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Nick Brandt

Nicholas Brandt
 Trustee
 Date: 29 January, 2024

The notes on pages 9 to 17 form part of these financial statements.

**Notes to the Financial Statements
For the year ended 31 March 2023**

1. General information

Big Life UK is a charitable incorporated organisation, registered in England with the registration number 1158772. The address of the registered office is Chapel & York Limited, Unit 12 Lady Cross Business Park, Hollow Lane, Dormansland, Lingfield, RH7 6PB.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019).

Big Life UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

Donation income is recognised once the Charity has entitlement to receipt and the amount can be measured with reasonable certainty.

Trading income, including sponsorship income, is recognised when the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Trading income, including sponsorship income, is recognised when the charity is entitled to receipt and the amount can be measured with reasonable certainty.

2.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All costs can be directly attributed to an expense category.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the constitution. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**Notes to the Financial Statements
For the year ended 31 March 2023**

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Gift Aid

Where the right to receive Gift Aid has been established, the amount receivable is recognised as donations in the Statement of Financial Activities.

2.6 Taxation

Big Life UK is a registered charity and is not liable to United Kingdom income tax or corporation tax on its charitable activities.

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. The charity does not currently have any bank loans.

2.8 Fund accounting

Restricted funds represent voluntary income or grants which have been received for the purposes as set out in the notes within the account. The application of these funds is restricted by the expressed wishes of the donor or the terms of the grant.

Unrestricted funds are donations and other income receivable or generated for the objects of the charity without specified purpose.

Notes to the Financial Statements
For the year ended 31 March 2023

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	31,265	47,299	78,564
Gift aid	-	5,185	5,185
Grants received	-	47,541	47,541
	<u>31,265</u>	<u>100,025</u>	<u>131,290</u>

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	29,055	40,540	69,595
Gift aid	-	1,870	1,870
Grants received	-	48,098	48,098
	<u>29,055</u>	<u>90,508</u>	<u>119,563</u>

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Interest received	5	5

	Unrestricted funds 2022 £	Total funds 2022 £
Interest received	15	15

Notes to the Financial Statements
For the year ended 31 March 2023

5. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £
Grants paid	80,000	80,000

	Grants to Institutions 2022 £	Total funds 2022 £
Grants paid	144,055	144,055

The Charity has made the following material grants to institutions during the year:

	2023 £	2022 £
Name of institution		
Big Life Kenya	80,000	144,055

Notes to the Financial Statements
For the year ended 31 March 2023

6. Analysis of expenditure

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Consultancy costs	-	67,661	67,661
Management and administration	-	4,440	4,440
Accountancy and independent examination fees	-	2,690	2,690
Grants made	31,265	48,735	80,000
Other administrative costs	-	1,510	1,510
	31,265	125,036	156,301

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £
Consultancy costs	-	52,308	52,308
Management and administration	-	3,600	3,600
Accountancy and independent examination fees	-	2,950	2,950
Grants made	30,343	113,712	144,055
Other administrative costs	-	564	564
	30,343	173,134	203,477

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,690 (2022 - £2,950).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

Notes to the Financial Statements
For the year ended 31 March 2023

9. Related and connected party transactions

Grants totalling £80,000 (2022: £144,055) were paid to Big Life Kenya during the year. Consultancy fees of £59,613 (2022: £52,308) were paid to Richard Bonham, the co-founder and Executive Chairman of Big Life Kenya. Payments totalling £8,047 (2022: £NIL) were made to Craig Millar, the Chief Operating Officer of Big Life Kenya, as part of his remuneration from Big Life Kenya. Big Life Kenya is considered to be a connected party of Big Life UK by virtue of the linked aims and objectives. The entities have no trustees in common, and there is no common control between the entities.

Grants totalling £47,541 (2022: £48,098) were received from Big Life Foundation USA during the year. Big Life Foundation USA is considered to be a connected party of Big Life UK by virtue of the linked aims and objectives. While the entities have one trustee in common, there is no common control between the entities.

10. Debtors

	2023 £	2022 £
Due within one year		
Gift Aid receivable	258	1,581
Other accrued income	766	1,175
	1,024	2,756

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals	2,100	2,950

Notes to the Financial Statements
For the year ended 31 March 2023

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds	82,215	100,030	(126,076)	56,169
Restricted funds				
Predator Compensation Fund	-	21,010	(21,010)	-
Rangers/Wildlife Protection	-	10,255	(10,255)	-
	-	31,265	(31,265)	-
Total of funds	82,215	131,295	(157,341)	56,169

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds	165,136	90,523	(173,444)	82,215
Restricted funds				
Kenya Tracker Dogs	1,288	-	(1,288)	-
Rangers/Wildlife Protection	-	8,716	(8,716)	-
Predator Compensation Fund	-	20,339	(20,339)	-
	1,288	29,055	(30,343)	-
Total of funds	166,424	119,578	(203,787)	82,215

**Notes to the Financial Statements
For the year ended 31 March 2023**

12. Statement of funds (continued)

Purposes of restricted funds:

The Charity has restricted funds in relation to its older activities. The funds are made up as follows:

Kenya tracker dogs

This fund is specific for the continuing support of tracker dogs to prevent the poaching of elephants and other wildlife, including one of the greatest populations of elephants left in East Africa.

Predator Compensation Fund

This fund is specific to prevent losses that lead to herders retaliating with spears or poisoned carcasses. In the event that an animal is lost to a predator, the herder is compensated for a percentage of the market value of the animal, using funds from the predator compensation fund.

This small consolation is significant to the Maasai, and as a result, retaliatory killings have been reduced significantly.

Rangers/Wildlife Protection

Big Life UK funds programs that seek to prevent the poaching of all wildlife within our area of operation across Kenya and Tanzania. Among other things, we fund one of the largest employers of local Maasai in the Amboseli-Tsavo-Kilimanjaro ecosystem, whose rangers are expertly trained and well-equipped to tackle a variety of wildlife crimes spanning approximately two million acres of wilderness. When necessary, the rangers track and apprehend poachers and collaborate with local prosecutors to ensure that they are punished to the fullest extent of the Law.

**Notes to the Financial Statements
For the year ended 31 March 2023**

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	58,269	58,269
Creditors due within one year	(2,100)	(2,100)
Total	<u>56,169</u>	<u>56,169</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	85,165	85,165
Creditors due within one year	(2,950)	(2,950)
Total	<u>82,215</u>	<u>82,215</u>

BIG LIFE UK

England & Wales - Charity number 1158772

Accounts

Charity Registration No. 1158772

Big Life UK

**Trustees' Report and financial statements
For the year ended 31 March 2022**

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Big Life UK

Trustees' and charity information

Trustees

Lord Robin Russell
Nick Brandt
Chris Sharp

Registered address

Chapel & York Limited
Unit 12
Lady Cross Business Park
Hollow Lane
Dormansland
Lingfield
RH7 6PB

Charity number

1158772

Independent examiner

Cara Turtington, FCA DChA
Saffery Champness LLP
71 Queen Victoria Street
London
EC4V 4BE

Bankers

Barclays Bank Plc
1 Churchill Place
London
E14 5HP

Trustees' report
For the year ended 31 March 2022

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2022.

Legal status and constitution

The charitable incorporated organisation (CIO) is incorporated under the Charities Act 2011 and is governed by its constitution document dated 1 September 2014.

The CIO was registered with the Charities Commission on 3 October 2014 and its registration number is 1158772.

Objectives and activities

The charity has two principal objectives:

1. To promote the preservation, conservation and protection of East Africa's wildlife and natural heritage, including by advancing the education of the public in the preservation, conservation and protection of Africa's wildlife and natural heritage.
2. To promote sustainable development in East Africa for the benefit of the public by:
 - a. The prudent use of resources
 - b. The relief of poverty and the improvement of the conditions of life in society and economically disadvantaged communities; and
 - c. The promotion of sustainable means of achieving economic growth and regeneration.

In 2021 and 2022, Big Life UK funded important work on the ground in Kenya, including:

Wildlife Conservation

- Funded ranger salaries, tracker dogs, and general operational costs, via unrestricted funds received from the general public and restricted donations from Zoo Dresden (rangers) and Future for Elephants (tracker dogs) to prevent the poaching of elephants and other wildlife, including one of the greatest populations of elephants left in East Africa—the Amboseli elephants.
- One of the largest employers of local Maasai in the Amboseli-Tsavo-Kilimanjaro ecosystem, Big Life's rangers are expertly trained and well-equipped to tackle a variety of wildlife crimes. As a result, poaching of all animals in its area of operation—particularly elephants—has dramatically declined since Big Life's inception in 2010.

Predator Protection

- Funded Big Life's Predator Compensation Fund, via a restricted donation received from Zoo Dresden, for the protection of predators in Kenya.

Achievements and financial review

The charity generated income of £119,578 (2021: £142,636) during the year, the majority of which was from donations and legacies.

Total expenditure was £203,787 (2021: £67,261) and of this total £144,055 (2021: £nil) was spent on grants in line with the charity's objectives.

Trustees' report (continued)
For the year ended 31 March 2022

At the year end the charity held free reserves of £82,215 (2021: £165,136).

Structure, governance and management

Trustees are recruited and appointed in accordance with the charity's governing document and with relevant legislation.

The Trustees who were in office during the period were:

Lord Robin Russell
Nick Brandt
Chris Sharp

In planning the activities of the charity, the Trustees have given due regard to the Charity Commission's guidance on public benefit. The Trustees believe that the activities of the charity in the period confirm its ability to provide current and on-going benefit to the public.

New trustees are appointed by the existing Board of Trustees and the constitution provides for a minimum of three at all times.

Major decisions relating to strategies and policies are made by the trustees as a board. The trustees outsource administration to third party firms providing professional services. The charity has no employees.

Big Life UK is part of a global coalition of entities with linked aims and objectives who all have the common goal of supporting programs to protect the diverse and remarkable animals of East Africa. The charity will sometimes work with Big Life Foundation USA, Big Life Foundation Canada and Big Life Limited Kenya. However, whilst there are some trustees that sit on more than one Big Life entity, the entities are run separately and are not considered to be under common control.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Trustees' report (continued)
For the year ended 31 March 2022

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reserves policy

Big Life UK has established this reserves policy to protect its activities by providing financial buffers against an unpredictable environment and to make sufficient provision for future cash flow requirements. The policy also provides the framework for future strategic planning and decision-making. An effectively implemented reserves policy will mitigate the impact of any risk upon the continuing operations of Big Life UK caused by funding uncertainty.

This policy and the establishment of reserve targets should be based on a continual assessment of the internal and external operating environment. The policy takes into account the guidance from the Charity Commission.

Reserve levels need to be managed in response to identified needs and Big Life UK's circumstances.

- Resources at Big Life UK's disposal should be applied as effectively as possible, within the terms of its Memorandum of Association.
- Income should be applied within a reasonable period of receipt, considering and in compliance with any purpose for which it was given.
- Reserves should not be held without a positive justification.
- The needs of present and future beneficiaries should be balanced.
- The size of reserves should be appropriate to the purposes for which the reserves are maintained, including the management of uncertainty.
- It is preferable to have reserves with as few restrictions as possible.

The following principles underpin the charity's approach to reserves management:

- The charity will set a balanced in-year revenue budget every year
- The charity's reserves balance should only decrease due to capital investment and/or other organisational needs which shall at all times be approved by the Finance Committee.
- The charity's general reserves balance may be comprised of restricted or unrestricted reserves.

The charity general reserves balance will be maintained at a level equivalent to 20% of Annual Income subject to 10% tolerance either way. A general reserve balance higher than this figure must be supported by an appropriate plan, for example expenditure on a special project, or to mitigate a specific foreseen risk.

At the year end the charity held free reserves of £82,215 (2021: £165,136).

Grant making policy

In furtherance of its charitable objectives noted above, Big Life UK has historically made grants to Big Life Kenya and Zeitz Foundation. However, the Trustees are open to assessing applications from any charitable organisation that is working in the field of African conservation and will assess each application on the basis of its ability to contribute to the strategic aims and the availability of funding.

Risk management

Trustees' report (continued)
For the year ended 31 March 2022

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been, or will be, established to enable the necessary steps to be taken to lessen these risks.

The main risk to the charity is that donation income substantially decreases which would significantly reduce the level of charitable activity possible.

Future plans

In the future, Big Life UK plans to continue the development of infrastructure and maintain its existing fundraising efforts in the UK. Funds raised will be used in furtherance of Big Life UK's mission to support wildlife conservation, community enrichment, and educational scholarships on the ground in East Africa. Big Life UK will continue to support the programs and operations implemented by Big Life Kenya.

Signed on behalf of the Board of Trustees' on **25 January 2023**.



.....
Nick Brandt
Trustee

**Independent examiner's report to the trustees
For the year ended 31 March 2022**

I report to the trustees on my examination of the accounts of the Big Life UK ('the charity') for the year ended 31 March 2022.

Respective Responsibilities of trustees and examiner

As the trustees of the charity 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

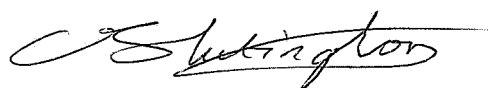
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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 this report in order to enable a proper understanding of the accounts to be reached.



Cara Turtington, FCA DChA
Saffery Champness LLP, Chartered Accountants
71 Queen Victoria Street, London, EC4V 4BE

Date: 26 January 2023

Statement of financial activities
For the year ended 31 March 2022

		Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
Income from					
Donations and legacies	2	40,540	29,055	69,595	93,885
Gift aid income		1,870	-	1,870	2,892
Interest received		15	-	15	-
Grants received		48,098	-	48,098	45,859
Total income		90,523	29,055	119,578	142,636
Expenditure on					
Raising funds	3	310	-	310	241
Charitable activities	3	173,134	30,343	203,477	67,020
Total expenditure		173,444	30,343	203,787	67,261
Net income and net movement in funds		(82,921)	(1,288)	(84,209)	75,375
Total funds brought forward		165,136	1,288	166,424	91,049
Total funds carried forward	9	82,215	-	82,215	166,424

The notes on pages 9 to 15 form part of these financial statements.

The statement of financial activities contains all recognised gains and losses for the financial year.

The results for the year all relate to continuing activities.

Big Life UK**Balance sheet
As at 31 March 2022**

		2022		2021	
	Note	£	£	£	£
Current assets					
Debtors	5	2,756		1,724	
Cash at bank and in hand		82,409		167,280	
		<u>85,165</u>		<u>169,004</u>	
Current liabilities					
Creditors: amounts falling due within one year	6	(2,950)		(2,580)	
Net current assets			82,215		166,424
Net assets			<u>82,215</u>		<u>166,424</u>
Funds					
Restricted funds	7		-		1,288
Unrestricted fund	8		<u>82,215</u>		<u>165,136</u>
Total funds			<u>82,215</u>		<u>166,424</u>

Approved by the Board of Trustees on **25 January 2023** and signed on its behalf by:



.....
Nick Brandt
Trustee

The notes on pages 9 to 15 form part of these financial statements.

1. Principal accounting policies

1.1 Accounting convention

The financial statements 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 financial statements have been prepared in accordance 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Advantage has been taken of the exemption for charities with income less than £500,000 from preparing a cash flow statement under SORP (FRS 102) (Second edition).

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Income

Donation income is recognised in the year in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Trading income, including sponsorship income, is recognised when the charity is entitled to receipt and the amount can be measured with reasonable certainty.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All costs can be directly attributed to an expense category.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the constitution. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Notes to the financial statements
For the year ended 31 March 2022 (continued)

1. Principal accounting policies (continued)

1.4 Taxation

Big Life UK is a registered charity and is not liable to United Kingdom income tax or corporation tax on its charitable activities.

1.5 Funds

Restricted funds represent voluntary income or grants which have been received for the purposes set out in note 7. The application of these funds is restricted by the expressed wishes of the donor or the terms of the grant.

Unrestricted funds are donations and other income receivable or generated for the objects of the charity without specified purpose.

1.6 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. The charity does not currently have any bank loans.

Notes to the financial statements
For the year ended 31 March 2022 (continued)

2. Donation income

	2022 £	2021 £
Donations from trusts, foundations and organisations	38,244	8,573
Donations from individuals	31,351	35,056
Legacies	-	50,256
	<u>69,595</u>	<u>93,885</u>

Donations from individuals include donations from trustees totalling £10,000 (2021: £10,000).

3. Expenditure

	2022		2021	
	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£
Raising funds:				
Bank charges	310	-	241	-
Charitable activities:				
Grants made (note 4)	113,712	30,343	-	-
Management and administration	3,600	-	3,600	-
Accountancy and independent examination fees	2,950	-	2,580	-
Consultancy costs	52,308	-	53,496	-
Other administrative costs and foreign exchange loss/(gain)	564	-	7,344	-
	<u>173,444</u>	<u>30,343</u>	<u>67,261</u>	<u>-</u>
		<u>203,787</u>		<u>67,261</u>

The charity had no direct employees in the period. The trustees are considered to be the key management personnel of the charity. No trustee expenses were reimbursed during the year (2021: £nil). In the current year no trustees received any remuneration (2021: £nil).

Notes to the financial statements
For the year ended 31 March 2022 (continued)

4. Grants payable

	2022 £	2021 £
Big Life Kenya	144,055	-
	<u>144,055</u>	<u>-</u>

5. Debtors

	2022 £	2021 £
Gift aid receivable	1,581	1,608
Other accrued income	1,175	116
	<u>2,756</u>	<u>1,724</u>

6. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	2,950	2,580
	<u>2,950</u>	<u>2,580</u>

7. Restricted funds

	Balance at 31 March 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Kenya tracker dogs	1,288	-	(1,288)	-
Rangers/Wildlife Protection	-	8,716	(8,716)	-
Predator Compensation Fund	-	20,339	(20,339)	-
	<u>1,288</u>	<u>29,055</u>	<u>(30,343)</u>	<u>-</u>

Kenya tracker dogs

This fund is specific for the continuing support of tracker dogs to prevent the poaching of elephants and other wildlife, including one of the greatest populations of elephants left in East Africa

Notes to the financial statements
For the year ended 31 March 2022 (continued)

7. Restricted funds (continued)

Predator Compensation Fund

This fund is specific to prevent losses that lead to herders retaliating with spears or poisoned carcasses. In the event that an animal is lost to a predator, the herder is compensated for a percentage of the market value of the animal, using funds from the predator compensation fund. This small consolation is significant to the Maasai, and as a result, retaliatory killings have been reduced significantly.

Rangers/Wildlife Protection

Big Life UK funds programs that seek to prevent the poaching of all wildlife within our area of operation across Kenya and Tanzania. Among other things, we fund one of the largest employers of local Maasai in the Amboseli-Tsavo-Kilimanjaro ecosystem, whose rangers are expertly trained and well-equipped to tackle a variety of wildlife crimes spanning approximately two million acres of wilderness. When necessary, the rangers track and apprehend poachers and collaborate with local prosecutors to ensure that they are punished to the fullest extent of the Law.

Restricted funds – previous year

	Balance at 31 March 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Kenya tracker dogs	-	1,288	-	1,288
	-	1,288	-	1,288

8. Unrestricted funds

	Balance at 31 March 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	165,136	90,523	(173,444)	82,215
	165,136	90,523	(173,444)	82,215

Unrestricted funds – previous year

	Balance at 31 March 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	91,049	141,348	(67,261)	165,136
	91,049	141,348	(67,261)	165,136

Notes to the financial statements
For the year ended 31 March 2022 (continued)

9. Analysis of funds by net assets

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Net current assets	82,215	-	82,215
	<u>82,215</u>	<u>-</u>	<u>82,215</u>

Analysis of funds by net asset – previous year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Net current assets	165,136	1,288	166,424
	<u>165,136</u>	<u>1,288</u>	<u>166,424</u>

10. Related and connected party transactions

Grants totalling £144,055 (2021: £nil) were paid to Big Life Kenya during the year. Big Life Kenya is considered to be a connected party of Big Life UK by virtue of the linked aims and objectives. The entities have no trustees in common, and there is no common control between the entities.

Grants totalling £48,098 (2021: £45,859) were received from Big Life Foundation USA during the year. Big Life Foundation USA is considered to be a connected party of Big Life UK by virtue of the linked aims and objectives. While the entities have one trustee in common, there is no common control between the entities.

Notes to the financial statements
For the year ended 31 March 2022 (continued)

11. Statement of financial activities for comparative year

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
	£	£	£
Income from			
Donations and legacies	92,597	1,288	93,885
Gift aid income	2,892	-	2,892
Interest received	-	-	-
Other income	45,859	-	45,859
Total income	141,348	1,288	142,636
Expenditure on			
Raising funds	241	-	241
Charitable activities	67,020	-	67,020
Total expenditure	67,261	-	67,261
Net expenditure and net movement in funds	74,087	1,288	75,375
Total funds brought forward	91,049	-	91,049
Total funds carried forward	165,136	1,288	166,424

BIG LIFE UK

England & Wales - Charity number 1158772

Accounts

Charity Registration No. 1158772

Big Life UK

**Trustees' Report and financial statements
For the year ended 31 March 2021**

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Trustees' and charity information

Trustees

Lord Robin Russell
Nick Brandt
Chris Sharp

Registered address

Chapel & York Limited
Unit 12
Lady Cross Business Park
Hollow Lane
Dormansland
Lingfield
RH7 6PB

Charity number

1158772

Independent examiner

Cara Turtington, FCA DChA
Saffery Champness LLP
71 Queen Victoria Street
London
EC4V 4BE

Bankers

Barclays Bank Plc
1 Churchill Place
London
E14 5HP

Trustees' report
For the year ended 31 March 2021

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2021.

Legal status and constitution

The charitable incorporated organisation (CIO) is incorporated under the Charities Act 2011 and is governed by its constitution document dated 1 September 2014.

The CIO was registered with the Charities Commission on 3 October 2014 and its registration number is 1158772.

Objectives and activities

The charity has two principal objectives:

1. To promote the preservation, conservation and protection of East Africa's wildlife and natural heritage, including by advancing the education of the public in the preservation, conservation and protection of Africa's wildlife and natural heritage.
2. To promote sustainable development in East Africa for the benefit of the public by:
 - a. The prudent use of resources
 - b. The relief of poverty and the improvement of the conditions of life in society and economically disadvantaged communities; and
 - c. The promotion of sustainable means of achieving economic growth and regeneration.

In 2020 and 2021, Big Life UK made a strategic decision to continue temporarily holding funds in the UK, rather than sending large grants over to Kenya in the midst of ongoing banking instability driven by COVID-19. The organization resumed sending grants to Kenya in the following fiscal year.

Achievements and financial review

The charity generated income of £142,664 (2020: £158,417) during the year, the majority of which was from donations and legacies.

Total expenditure was £67,261 (2020: £109,945) and of this total £nil (2020: £46,711) was spent on grants in line with the charity's objectives.

At the year end the charity held free reserves of £165,164 (2020: £91,049).

Structure, governance and management

Trustees are recruited and appointed in accordance with the charity's governing document and with relevant legislation.

The Trustees who were in office during the period were:

Lord Robin Russell
Nick Brandt
Chris Sharp

Trustees' report (continued)
For the year ended 31 March 2021

In planning the activities of the charity, the Trustees have given due regard to the Charity Commission's guidance on public benefit. The Trustees believe that the activities of the charity in the period confirm its ability to provide current and on-going benefit to the public.

New trustees are appointed by the existing Board of Trustees and the constitution provides for a minimum of three at all times.

Major decisions relating to strategies and policies are made by the trustees as a board. The trustees outsource administration to third party firms providing professional services. The charity has no employees.

Big Life UK is part of a global coalition of entities with linked aims and objectives who all have the common goal of supporting programs to protect the diverse and remarkable animals of East Africa. The charity will sometimes work with Big Life Foundation USA, Big Life Foundation Canada and Big Life Limited Kenya. However, whilst there are some trustees that sit on more than one Big Life entity, the entities are run separately and are not considered to be under common control.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reserves policy

Big Life UK has established this reserves policy to protect its activities by providing financial buffers against an unpredictable environment and to make sufficient provision for future cash flow requirements. The policy also provides the framework for future strategic planning and decision-making. An effectively implemented reserves policy will mitigate the impact of any risk upon the continuing operations of Big Life UK caused by funding uncertainty.

This policy and the establishment of reserve targets should be based on a continual assessment of the internal and external operating environment. The policy takes into account the guidance from the Charity Commission.

Reserve levels need to be managed in response to identified needs and Big Life UK's circumstances.

- Resources at Big Life UK's disposal should be applied as effectively as possible, within the terms of its Memorandum of Association.
- Income should be applied within a reasonable period of receipt, considering and in compliance with any purpose for which it was given.
- Reserves should not be held without a positive justification.
- The needs of present and future beneficiaries should be balanced.
- The size of reserves should be appropriate to the purposes for which the reserves are maintained, including the management of uncertainty.
- It is preferable to have reserves with as few restrictions as possible.

The following principles underpin the Charity's approach to reserves management:

- The Charity will set a balanced in-year revenue budget every year
- The Charity's reserves balance should only decrease due to capital investment and/or other organisational needs which shall at all times be approved by the Finance Committee.
- The Charity's general reserves balance may be comprised of restricted or unrestricted reserves.

The Charity general reserves balance will be maintained at a level equivalent to 20% of Annual Income subject to 10% tolerance either way. A general reserve balance higher than this figure must be supported by an appropriate plan, for example expenditure on a special project, or to mitigate a specific foreseen risk.

At the year end the charity held free reserves of £165,164 (2020: £91,049), the current financial strategy amongst the various Big Life entities, in response to ongoing banking instability in Kenya due to COVID-19, is to continue temporarily holding funds in the UK and US, rather than sending large grants over to Kenya in the midst of this instability.

Grant making policy

In furtherance of its charitable objectives noted above, Big Life UK has historically made grants to Big Life Kenya and Zeitz Foundation. However, the Trustees are open to assessing applications from any charitable organisation that is working in the field of African conservation and will assess each application on the basis of its ability to contribute to the strategic aims and the availability of funding.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been, or will be, established to enable the necessary steps to be taken to lessen these risks.

The main risk to the charity is that donation income substantially decreases which would significantly reduce the level of charitable activity possible.

Big Life UK

Trustees' report (continued) For the year ended 31 March 2021

Future plans

In the future, Big Life UK plans to continue the development of infrastructure and maintain its existing fundraising efforts in the UK. Funds raised will be used in furtherance of Big Life UK's mission to support wildlife conservation, community enrichment, and educational scholarships on the ground in East Africa. Big Life UK will continue to support the programs and operations implemented by Big Life Kenya.

3 December, 2021

Signed on behalf of the Board of Trustees' on



.....
Nick Brandt

Trustee

**Independent examiner's report to the trustees
For the year ended 31 March 2021**

I report to the trustees on my examination of the accounts of the Big Life UK ('the Charity') for the year ended 31 March 2021.

Respective Responsibilities of trustees and examiner

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

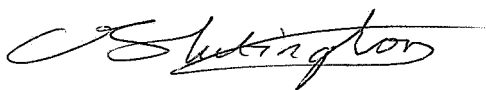
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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 this report in order to enable a proper understanding of the accounts to be reached.



Cara Turtington, FCA DChA
Saffery Champness LLP, Chartered Accountants
71 Queen Victoria Street, London, EC4V 4BE

Date: 13 December 2021

Statement of financial activities
For the year ended 31 March 2021

		Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
Income from					
Donations and legacies	2	92,597	1,288	93,855	46,958
Gift aid income		2,892	-	2,892	1,262
Interest received		-	-	-	27
Other income		45,859	-	45,859	110,170
Total income		141,348	1,288	142,636	158,417
Expenditure on					
Raising funds	3	241	-	241	288
Charitable activities	3	67,020	-	67,020	109,657
Total expenditure		67,261	-	67,261	109,945
Net income and net movement in funds		74,087	1,288	75,375	48,472
Total funds brought forward		91,049	-	91,049	42,577
Total funds carried forward	9	165,136	1,288	166,424	91,049

The notes on pages 9 to 14 form part of these financial statements.

The statement of financial activities contains all recognised gains and losses for the financial year.

The results for the year all relate to continuing activities.

Big Life UK**Balance sheet
As at 31 March 2021**

		2021		2020	
	Note	£	£	£	£
Current assets					
Debtors	5	1,724		687	
Cash at bank and in hand		167,280		92,756	
		<u>169,004</u>		<u>93,443</u>	
Current liabilities					
Creditors: amounts falling due within one year	6	(2,580)		(2,394)	
Net current assets			166,424		91,049
Net assets			<u>166,424</u>		<u>91,049</u>
Funds					
Restricted funds	7	1,288		-	
Unrestricted fund	8	165,136		91,049	
Total funds		<u>166,424</u>		<u>91,049</u>	

3 December, 2021

Approved by the Board of Trustees on and signed on its behalf by:



.....

Nick Brandt

Trustee

The notes on pages 9 to 14 form part of these financial statements

1. Principal accounting policies

1.1 Accounting convention

The financial statements 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 financial statements have been prepared in accordance 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Advantage has been taken of the exemption for charities with income less than £500,000 from preparing a cash flow statement under SORP (FRS 102) (Second edition).

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Income

Donation income is recognised in the year in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Trading income, including sponsorship income, is recognised when the charity is entitled to receipt and the amount can be measured with reasonable certainty.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All costs can be directly attributed to an expense category.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the constitution. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Notes to the financial statements
For the year ended 31 March 2021 (continued)

1. Principal accounting policies (continued)

1.4 Taxation

Big Life UK is a registered charity and is not liable to United Kingdom income tax or corporation tax on its charitable activities.

1.5 Funds

Restricted funds represent voluntary income or grants which have been received for the purposes set out in note 7. The application of these funds is restricted by the expressed wishes of the donor or the terms of the grant.

Unrestricted funds are donations and other income receivable or generated for the objects of the charity without specified purpose.

1.6 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. The charity does not currently have any bank loans.

Notes to the financial statements
For the year ended 31 March 2021 (continued)

2. Donation income

	2021	2020
	£	£
Donations from trusts, foundations and organisations	8,573	12,794
Donations from individuals	35,056	34,957
Legacies	50,256	-
	<u>93,885</u>	<u>46,957</u>

Donations from individuals include donations from trustees totalling £10,000 (2019: £10,000).

3. Expenditure

	2021		2020
	£	£	£
Raising funds:			
Bank charges		241	288
Charitable activities:			
Grants made (note 4)	-		46,711
Management and administration	3,600		3,600
Accountancy and independent examination fees	2,580		2,394
Consultancy costs	53,496		59,020
Other administrative costs and foreign exchange loss/(gain)	7,344		(2,068)
	<u>67,020</u>		<u>109,657</u>
	<u>67,261</u>		<u>109,945</u>

The charity had no direct employees in the period. The trustees are considered to be the key management personnel of the charity. No trustee expenses were reimbursed during the year (2020: £nil). In the current year no trustees received any remuneration (2020: £nil).

Notes to the financial statements
For the year ended 31 March 2021 (continued)

4. Grants payable

	2021	2020
	£	£
Big Life Kenya	-	42,750
Zeitz Foundation	-	3,961
	<u>-</u>	<u>46,711</u>

5. Debtors

	2021	2020
		£
Gift aid receivable	1,608	123
Other accrued income	116	564
	<u>1,724</u>	<u>687</u>

6. Creditors: amounts falling due within one year

	2021	2020
		£
Accruals	2,580	2,394
	<u>2,580</u>	<u>2,394</u>

7. Restricted funds

	Balance at 31 March 2020	Income	Expenditure	Balance at 31 March 2021
	£	£	£	£
Kenya tracker dogs	-	1,288	-	1,288
	<u>-</u>	<u>1,288</u>	<u>-</u>	<u>1,288</u>

Kenya tracker dogs

This fund is specific for the continuing support of tracker dogs to prevent the poaching of elephants and other wildlife, including one of the greatest populations of elephants left in East Africa

Notes to the financial statements
For the year ended 31 March 2021 (continued)

7. Restricted funds (*continued*)

Restricted funds – previous year

	Balance at 31 March 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Education and scholarships	-	2,750	(2,750)	-
Rhino protection	-	10,000	(10,000)	-
	-	12,750	(12,750)	-

Education and Scholarships

This fund is specific for the continuing support of Jeremiah Nkarrunka's education.

Rhino protection

This fund is specifically for the protection of the eastern black rhino in Kenya.

8. Unrestricted funds

	Balance at 31 March 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	91,049	141,376	(67,261)	165,164
	91,049	141,376	(67,261)	165,164

Unrestricted funds – previous year

	Balance at 31 March 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General funds	42,577	145,667	(97,195)	91,049
	42,577	145,667	(97,195)	91,049

Notes to the financial statements
For the year ended 31 March 2021 (continued)

9. Analysis of funds by net assets

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Net current assets	165,164	1,288	166,452
	<u>165,164</u>	<u>1,288</u>	<u>166,452</u>

Analysis of funds by net asset – previous year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Net current assets	91,049	-	91,049
	<u>91,049</u>	<u>-</u>	<u>91,049</u>

10. Related and connected party transactions

Grants totalling £nil (2020: £42,750) were paid to Big Life Kenya during the year. Big Life Kenya is considered to be a connected party of Big Life UK by virtue of the linked aims and objectives. While the entities have a minority of trustees in common there is no common control between the entities.

Grants totalling £45,859 (2020: £110,170) were received from Big Life Foundation USA during the year. Big Life Foundation USA is considered to be a connected party of Big Life UK by virtue of the linked aims and objectives. While the entities have a minority of trustees in common there is no common control between the entities.

Notes to the financial statements
For the year ended 31 March 2021 (continued)

11. Statement of financial activities for comparative year

	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020
	£	£	£
Income from			
Donations and legacies	34,208	12,750	46,958
Gift aid income	1,262	-	1,262
Interest received	27	-	27
Other income	110,170	-	110,170
Total income	145,667	12,750	158,417
Expenditure on			
Raising funds	288	-	288
Charitable activities	96,907	12,750	109,657
Total expenditure	97,195	12,750	109,945
Net expenditure and net movement in funds	48,472	-	48,472
Total funds brought forward	42,577	-	42,577
Total funds carried forward	91,049	-	91,049