

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

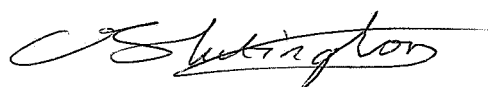
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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		82,215		165,136
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.

Notes to the financial statements
For the year ended 31 March 2022

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