

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	<u>5</u>	<u>5</u>
	Unrestricted funds 2022 £	Total funds 2022 £
Interest received	<u>15</u>	<u>15</u>

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
	<u>31,265</u>	<u>125,036</u>	<u>156,301</u>

	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
	<u>30,343</u>	<u>173,134</u>	<u>203,477</u>

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>