

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

BIG LIFE UK

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
	<u>61,297</u>	<u>114,836</u>	<u>176,133</u>

	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>

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
	<u>331</u>	<u>482</u>

**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	63,220	63,220

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	27,157	84,770	111,927

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).