

**The Lifescape Project Limited
Trustees' Annual Report
May 2022 to April 2023**

Thoughts From Our Chair on the Year

“I commented last year on the grave seriousness of the biodiversity and environmental crisis facing us, and it gives some hope to see the need for action being recognised in the Kunming-Montreal Global Biodiversity Framework adopted in December 2022. This sets out an ambitious pathway to reach the global vision of a world living in harmony with nature by 2050. Lifescape particularly welcomes the setting of an explicit target of ensuring that by 2030 at least 30 per cent of areas of degraded terrestrial, inland water, and marine and coastal ecosystems are under effective restoration, in order to enhance biodiversity, ecosystem functions and services, ecological integrity and connectivity. Lifescape believes rewilding will be crucial to the achievement of this target, as well as enhanced protection.

I am pleased that this report demonstrates the continued rapid growth of the Lifescape Project. This particularly struck me when sixteen Lifescape staff, volunteers and Trustees met at our first ever on-site last September in the Lake District.

Our aim remains to build a multidisciplinary team and to collaborate with others across diverse projects covering science, technology, law, economics and culture. I hope readers will enjoy and be inspired by the project reports (and photos!) below. We have also been successful in growing the team with the addition of Amelia, Anna, Sam, Carole and Mark joining Adam, Elsie, Deborah, Katherine, Joe and Catarina over this period. Lifescape continues to operate as a decentralised team, with no permanent premises and our team members based across the UK, Spain and Germany. We continue to believe that offering such working flexibility has allowed us to attract a much wider range of talented people to join us and to be international in outlook.

Finally, in addition to our staff, I would again like to thank our many volunteers and supporters for their invaluable work in supporting Lifescape’s mission, our donors and last, but not least, my talented fellow trustees who have

unstintingly offered their time and expertise with "hands on" support for Lifescape well above and beyond their formal trustee duties."

Roger Leese, Chair of the Board of Trustees

Roger Leese

The Lifescape Project team on a visit to Haweswater in September 2022.



Trustees' Report

Vision: Our vision is one of a **world rich in wild landscapes**, providing a **sustainable future for life on earth**.

Mission¹: To do this, our mission is to catalyse the **creation, restoration and protection of wild landscapes** by pursuing projects which address the themes of **science, technology, law, economics, and culture**. Under this mission we pursue a number of important projects.

Background

The Lifescape Project was established in 2017 by a team of individuals who, motivated by the significant degradation of the world's ecosystems in recent times, wanted to volunteer their time to the protection of nature, and to undertake ecological restoration.

The collaboration stemmed from a previous ecological restoration project which introduced a unique set of individuals and skill sets to one another, and those involved soon realised that they could combine their expertise in fields such as ecology, law, economics and the sciences with their love for the natural world in an entirely new project. This blend of driven professionals across a variety of disciplines helped spawn the idea for an independent charity which could continue to build on the work and relationships already initiated.

In this way the Lifescape Project was born. Since its establishment, the Lifescape Project has sought to foster the passion and expertise of those involved in order to make a long-term positive impact on global ecosystems. At its commencement, all human and professional resourcing came from time donated by individuals and partner organisations, but since 2019 the Lifescape Project has been building its team of core professionals who commit all their energy to its mission. We are now pursuing a five-year strategic plan, which includes ambitions to grow our work and impact.

Projects and Activities Undertaken

In this report we set out the key projects and activities we have been involved in during the reporting period, noting which of our five themes each of these has engaged with.

¹ **Charitable Objects:** Our charitable objects, as stated in our articles of association, are to promote the conservation, protection and improvement of the natural environment anywhere in the world.

Lynx Reintroduction Feasibility

Our pioneering work investigating the feasibility of reintroducing lynx to England & Wales has taken major steps forward during the year. We have broadened our partnership, welcoming the Wildlife Trusts as a delivery partner, and our team has grown from two to four, bolstering our ability to address all of the important questions around the topic. We have engaged extensively with 35 European lynx specialists and now host a working group on lynx reintroduction within the 'Eurolynx' network, as well as participating in the 'Linking Lynx' reintroduction coordination project. Over the year we have completed a comprehensive ecological viability assessment which has enabled us to understand habitat requirements and the long-term viability of lynx populations

under different scenarios. We are delighted that this work is recognised by the IUCN Cat Specialist Group as '*... so far the most comprehensive feasibility study based on the most advanced modelling techniques*' which '*can be considered the ultimate ecological/technical assessment of the potential to reintroduce the Eurasian lynx into Great Britain*'. We have also engaged extensively with over 100 universities, conservation bodies, reintroduction projects, and experts to ensure the work is set in the context of UK and European nature recovery. We have integrated the learnings from the experiences of these organisations with our primary research to refine and develop our approach to social engagement and to the practical requirements of a lynx reintroduction.

We are excited to announce that this year we have also become a member of the Lynx to Scotland partnership, which is working to engage the public and stakeholders on the topic of lynx reintroduction within Scotland. As a group, we envisage that reintroduced lynx would form part of a healthy and restored Scottish ecosystem once practically, socially and politically possible.

Science – Economics – Culture – Law



The Lifescape lynx team visited the Slovenian Life Lynx project to learn lessons from their own reintroduction effort.



The white-tailed eagle steering committee considering potential release locations.

White-tailed Eagles in Cumbria

Following on from the findings of our pre-feasibility report last year, Natural England funding has supported further work on the ecological viability and the planning of practical aspects of white-tailed eagle reintroduction. To embed previous learning and experience, the project is liaising with other white-tailed eagle projects elsewhere in the UK and Ireland, including a field visit to the Isle of Wight project to discuss the practicalities of a reintroduction. Modelling work completed by the Wildlands Institute has identified areas of suitable habitat, lower risk and optimal foraging areas within Cumbria and this together with learnings from the Isle of Wight visit is being used to narrow down the most suitable areas of Cumbria for a potential reintroduction. A population viability analysis is underway to consider the viability of a white-tailed eagle population in Cumbria and a disease risk assessment will inform translocation plans, before engagement with local communities commences.

Science – Economics – Culture

Rewilding Legal Briefings

Over the past two years we have been leading the way when it comes to identifying and navigating legal and regulatory issues which arise when implementing nature restoration and rewilding. This year has seen significant progress in our 'Rewilding Legal Briefings' collaboration with Rewilding Europe and Rewilding Britain. We have now completed over 55 detailed legal guidance notes across England & Wales, Scotland, Italy, Poland and Portugal. The notes, aimed at helping rewilding practitioners to navigate legal issues, cover a wide range of topics including reintroductions, hunting, removal of dams, legal liability and how to protect wild land into the future. These notes will be formally launched in Summer 2023 on a new section of our website and we are working to ensure they are disseminated as broadly as possible.



The process has involved our team organising field trips and workshops with local organisations in a number of countries to understand the legal issues faced by rewilding. The feedback received during the workshops has been very positive and the participants expect the notes to be very useful for their work.

Through this work we have also identified a number of significant legal barriers to rewilding which we believe we can now work towards resolving. We are working to secure funding and agree the partnerships necessary to build a future project to address these issues using test cases.

Law – Economics – Culture – Science



The Knepp rewilding project uses hardy cattle and horse breeds, as ecological analogues for wild horse, bison and aurochs.

England & Wales to the 25 attendees. We now chair the Legal and Policy Working Group of the broader group and through this work we have identified four priority issues to be included in a plan for advocacy and legal changes.

Law – Science – Economics

'Kept Wild' Large Herbivores

Wild living large herbivores are critical to many natural processes and yet in the UK rewilding practitioners face a regulatory situation which essentially prevents these animals living in a wild state. At the start of this reporting year, we commissioned a detailed legal report to understand the legal and regulatory frameworks applicable to large herbivores in England and Wales. Based on this research, we submitted a detailed response to DEFRA's Nature Recovery consultation, initiating a conversation with DEFRA about facilitating 'kept wild' large herbivores.

We were also a founding member of the Large Herbivore Working Group which is a group of individuals and organisations eager to see the reintroduction of large herbivores in England in a wild or semi-wild state in order to boost biodiversity and ecological processes. This group held its inaugural meeting in October 2022 at which our Managing Lawyer presented the key legal barriers to wild-living large herbivores in

Legal Mechanisms to Protect Nature

We continue to work towards creating robust legal protections for wild land across Europe and this has been complemented by the knowledge generation in our 'Rewilding Legal Briefings' activities described earlier in this report.

Progress has been strong this year – we received notification that the Scottish government intends to list us as a 'responsible body' capable of holding conservation easements in Scotland. This means we will be able to ensure permanent legal protection for land by engaging with interested Scottish landowners and putting in place the necessary legal formalities. We would then monitor whether those sites continued to be set aside for nature into the future, with the ability to enforce the legal protection should any future owner start to engage in activities that degrade nature on the site.

Law – Science – Economics – Culture



Conservation covenants are already widely used in areas in the United States such as the white mountains, pictured here.

Litigation for Nature

Our litigation for nature programme aims to bring legal challenges against governments, corporations and other parties who harm wild nature and functioning ecosystems. Over the past year we worked on two important cases:

Protecting Rivers: We have been working with Save our Rivers in Cumbria who are seeking to prevent infrastructure works on the River Kent which is a Site of Special Scientific Interest and a Special Area of Conservation. We are engaging to explore possible breaches of legal obligations to protect the river and to prepare a robust response to a forthcoming planning application. We have instructed pro bono solicitors and barristers to assist on this and are now waiting for the relevant planning application to be issued.

Developments in the Cairngorm National Park: Working with local conservation groups, we have challenged the illegal development of parking areas which directly impacted on protected areas of Caledonian pine forests in the National Park. The development was undertaken without any planning permission or environmental impact assessments and has already caused damage to veteran Caledonian pine trees. As a result of our intervention and concerns raised by others, the authorities accepted that they had undertaken the work without the correct permissions. The damaging work was halted, and the authorities have agreed to reinstate the damage caused (to the extent possible).

At the request of local conservation groups, we have also intervened in a planning application for development of 'glamping' pods on the edge of a Site of Special Scientific Interest protected for the endangered Capercaillie, whose populations continue to decline across Scotland. After our intervention the application was rejected, and the development did not go ahead.

We continue to work with local conservation groups and the Environmental Rights Centre of Scotland to build a strategy to tackle what we see as systemic issues around failure to enforce environmental protections in the National Park. As an initial step we have written to the Minister for Green Skills, Circular Economy and Biodiversity outlining our concerns about these systemic behaviours.

Law – Science – Economics – Culture



Capercaillie (Tetrao urogallus) adult male displaying in pine woodland, Cairngorms National Park, Scotland, UK (photo credit: Mark Hamblin/2020VISION)

Forest Litigation Collaborative

This programme focusses on using legal challenges and law enforcement as a tool to prevent and reverse the destruction of forests - a vital natural asset on our planet - by taking on governments, corporates and others. An update on our current cases is set out below:

UK OECD: The greenwashing complaint we filed against Drax Group plc in October 2021 is ongoing following the UK National Contact Point's initial assessment in July 2022, which found that the majority of our complaints warranted further investigation. The publication of the initial assessment secured significant press coverage including in Bloomberg, Politico, the Telegraph, the Mail, the Daily Mail, Utility Week, ENDS and Energy Live News, helping to educate the general public and policy makers on the negative impacts of forest biomass energy.

EU Taxonomy: The European Commission refused our request to undertake an internal review of the labelling of woody biomass energy and business as usual forest management as “sustainable” economic activities under the EU’s Sustainable Finance Taxonomy Regulation. This was

Clear cut of forest in Nova Scotia, Canada (photo credit: Conservation North).



to be expected and, as planned, we therefore filed a case against the Commission at the European Court of Justice. The claimants in our case were accepted as having standing to bring the case which is a huge step forward and an important precedent for environmental justice in the EU, having relied on a revised version of the Aarhus Regulation to bring this case. The case filing received important EU press coverage including in Politico, Euroactive, Law.com and various national outlets in Portugal and the Netherlands.

Natura 2000, Estonia: We have continued to support an Estonian NGO in seeking an injunction to stop logging permits being issued in state-owned Natura 2000 forests across Estonia without the requisite environmental impact assessments first being undertaken.

Marjamaa Forest, Estonia: As reported in our last annual report, this case sought to prohibit the felling of a community forest in Estonia. Although the Supreme Court dismissed our appeal, the case established several important precedents including that no felling should occur during the bird breeding season, as well as important procedural rulings relevant to wider environmental justice. The court also accepted our novel expert evidence into the proceedings which explained the important ecosystem services offered by the forest.

Estonian Forest Development 2030: Working with local NGOs, scientists and lawyers we published a detailed legal and scientific report analysing why the approach to forest management proposed in the Estonian Forest Development Plan is unlawful. The report has been used by local NGOs and forest advocates as the basis for their lobbying of the government. We are keeping a watching brief and are considering the possibility of legal proceedings if the plan published by the government is substantially unchanged.

Law – Science – Economics – Culture



Forests are at risk of clear felling due to the expansion of biomass energy globally.

WildSide, our World Wild Web

Over the reporting period, the WildSide website received a total of 27,025 visits. This is up 85% from the previous year and reflects steady monthly growth in users, meaning more people are using the site to connect with nature. By the end of this period, WildSide had received a total of 531 user reports (growth of 6% since 2021) and created 331 website pages (up 12% since 2021).

This user growth is a highly positive story. This is particularly the case because the team has now been reduced to one volunteer, due to resource limitations, meaning that the user numbers and impact of the site have continued to increase notwithstanding the decrease in the level of time and effort being put into maintaining the site. This strongly indicates the efficacy of the site for generating interest in nature and facilitating people's exploration of nature, even with a potential reduction of the quality/currency of content being presented. Over the coming year we will consider potential options for the site in the future and hope to be able to continue this excellent project with renewed vigour in 2024.

**Technology – Science –
Economics – Culture**



Ranger and eco-tourists looking out over Chiquibul forest, near Las Cuevas Research Station in Belize.

Wetland and Forest Restoration in Rwanda

In April 2023, we completed a feasibility study for a pilot payment for ecosystem services project in Rwanda, with particular focus on global markets for carbon and biodiversity credits. The study involved working in close partnership with Rwanda Wildlife Conservation Association to assess the costs and benefits of restoring four land parcels that differed in terms of ecosystem, region and land-ownership type. The study was strongly underpinned by a natural capital approach, aligning with the Rwandan government's strategy to integrate environmental and economic decision making. Taking this natural capital approach enhanced our collaboration with Rwandan authorities, contributed to capacity building within RWCA, and enabled factoring in of intangible but important benefits in our cost-benefit analyses.



Conservationist from our partners, Rwanda Wildlife Conservation Association, surveying a site in Rwanda.

All the sites we assessed demonstrated positive benefit-cost ratios, with the expected economic benefits to communities (net present value) ranging between £31,000 and £94,000 over the expected 30-year project period. The ultimate goal is for a pilot to serve as a proof of concept and provide a scalable payment for ecosystem services model that places the well-being of vulnerable communities at the forefront, while safeguarding fragile and threatened ecosystems.

Law – Science – Economics – Culture

The Natural Capital Laboratory

The Natural Capital Laboratory is a partnership between the Lifescape Project, landowners Emilia and Roger Leese, AECOM and a number of universities. The project is rewilding a 100-acre site in the Scottish Highlands, while acting as a testbed for new approaches and technology focussed on more accurate valuation of nature and the communication of that value to the general public and stakeholders.

During the reporting period we completed multiple research projects, covering the following topics: the use of methods for collecting environmental DNA from the air in order to measure biodiversity; fungal species present on site; species that are missing on the site and could be restored; the state of peatlands on the site, including planning for restoration; biodiversity and approaches to biodiversity monitoring on site; using satellite imagery and data to explore more accurate assessment approaches to quantifying carbon sequestration; the baseline physical and chemical condition of soils; and ecosystem services and natural capital changes on site since the previous year.

We have also commenced a further set of projects which will complete in the coming year, including: a review of biodiversity metrics for use in natural capital assessments; further monitoring using camera traps and AudioMoths; planning for peat restoration and actions to pursue that restoration; and consideration of social and cultural natural capital metrics. We look forward to publishing reports on these interesting topics in the coming year.

Economics – Technology – Science – Culture



We have detected many species at the NCL, using a number of monitoring techniques.

Our Supporters

We are lucky to receive both financial support and volunteer time contributions from a variety of organisations and individuals. Below we list all supporters who have provided us with £100 or more of support over the financial year.

Funders

[AECOM](#)

[Carmen Family Foundation](#)

[Clifford Chance Foundation](#)

James Raynor

Lily Marcel

[Natural England](#)

[Oak Foundation](#)

[Panthera](#)

[Partnership For Policy Integrity](#)

[Rewilding Britain](#)

Roger Leese

[Royal Society of Wildlife Trusts](#)

[Sidley Austin LLP](#)

[Trees for Life](#)

[Vp plc](#)

Individual Time Donors

Annie Hope

Ava Mayer

Carole Munro

Edwina Dunn

Hannah James

Jessica Boyd KC

Nick Sidwell

Odette Chalaby

Pat Eagle

Preslava Todorova

Institutional Time Donors

Burness Paull LLP

Clifford Chance LLP

DRD Partnership

K&L Gates LLP

Mishcon de Reya LLP

Ramboll

Shearman and Sterling LLP

Sidley Austin LLP

Financial Report

Financial Review

Total income for the year was £831k, an increase of £255k over 2021-22. The income includes donations of voluntary time valued at £446k (£315k in 2021-22). The increase in operations reflects the continuing diversity of projects described in the Trustees' report and moves TLP towards the £1m threshold requiring external audit.

Unrestricted income for the year was £136k. Of this, £90k (£64k) came from regular and one-off donations from individuals and £26k (£30k) was received in voluntary time from partner organisations and individuals. A grant for £1.5k funded staff training. Fees of £13k (£45k) were achieved and £5.9k (£4.8k) national insurance refund was received.

Restricted income for the year was £695k (compared to £429k achieved in 2021-22). Of this, £275k (£144k) was donated by Trusts and Foundations. £420k (£285k) came from voluntary time donations, an increase of 48%.

Expenditure related to unrestricted funds was £99k (£101k). Unrestricted expenditure relates to the management time of key staff and operational expenses such as computer equipment, insurance, bought in services, travel and subsistence.

Expenditure on restricted funds £692k (£427k) met the cost of staff time dedicated to projects, independent experts, equipment, and costs associated with travel and subsistence for staff visiting projects and attending meetings.

A £40k (£48k) surplus was achieved in the year, increasing total reserves from £65k to £105k, of this £7k relates to restricted funds required to complete projects in 2023-24. The remaining £98k is unrestricted.

The Trustees are mindful of the issues created for its dedicated staff team by the increased cost of living (COL) over the last two years. In April 2022 a COL increase of 8% was implemented and this was followed 12 months later by a 10% increase. The value of salaries has therefore kept broadly stable over the period. However, longer serving staff members have increased their knowledge, expertise and responsibilities and the senior team is now working with Trustees to develop a salary structure that recognises this and facilitates progression. Trustees have decided to use £19k of the £98k unrestricted surplus to establish an Employee Retention Fund that it intends to add to in 2023-24.

During the year the Board received financial updates and budget monitoring at regular meetings. The Board reviewed its Spending Policy and its Delegated Authority Matrix in June 22 and January 23. The appointment of a full time Finance and Operations Officer (FOO) was made during the year in recognition of the need to move from voluntary support to a paid officer as the Charity continues to grow, future costs will be met by a grant from the Oak Foundation. The adoption of the SOLDO expense system has streamlined the payment of expenses. In May 23 the FOO reported on the Charity Commission Financial Controls Checklist and Trustees approved new controls for bank transactions. At the same meeting Trustees debated risk associated with fund raising and a policy is to be developed.

Financial Reserves Policy

The Board considered its approach to financial reserves in January 2022. As a new charity it is recognised that the ability to build reserves is limited and will take place over a period of several years. The aim is to hold reserves sufficient to meet a minimum of 3 months operating costs. The year ended with reserves of £105k. After allowing for the £19k Employee Retention Fund, the reserves of £86k, which represent 12% of the 2023-24 approved budget, will fund 7 weeks planned expenditure. Whilst this is some way off the target 12 weeks the majority of funding is received in advance and therefore salaries and operating expenses are covered for 12 months in many cases.

Fundraising approach and performance

There was a strong focus in 2022-23 on securing multi-year funding to take the pressure off the annual finance cycle. We are delighted to report that we have secured a £450k core costs grant payable over four years from the Oak Foundation that will ensure we can meet the costs of key personnel and build on strategies to support and retain staff. Building on our work with Panthera we have developed relationships with funders interested in progressing the Lynx Missing Species Project and have secured funding of £613k to take that project forward over the next three years. Having successfully launched the rewilding hub using funding from the Clifford Chance Foundation (CCF), the Foundation has awarded a further three-year grant of £250k to fund our Rewilding Law work. These awards, alongside grants and donations received during the year, enable our work to develop and flourish. Funding for our continuing FLC programme has also been increased by the Partnership for Policy Integrity (PFPI).

We are very grateful for the unrestricted donations provided by individuals, and the associated gift aid. There is a small amount of payroll giving and this is an area we are planning to develop going forward, initially focussing on our contacts in companies already providing in-kind support.

We are very fortunate that in-kind support from companies and individuals is increasing every year. The £446k provided in this financial year is very significant and particularly underpins our Rewilding Law work. We are indebted to these volunteers who are all making a significant contribution to the achievement of our objectives to restore, create and protect wild landscapes.



Independent examiner's report to the trustees of the "The Lifescape Project Limited"

I report on the accounts of the above charity number 1191303 for the year ended 30 April 2023

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Act). The charity's trustees consider that an audit is not required for this year under section 144 of the Act 1993 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

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

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Peter Bussey FFA FIPA
7th December 2023

The Lifescape Project Limited
Unaudited Financial Statements
For the Year Ended 30 April 2023

Statement of Financial Activities for the year 1 May 2022 to 30 April 2023

Categories by Activity

Incoming Resources (Note 1)

Income from:

Donations

Charitable Activities

Separate material items of income

Other

TOTAL

Resources Expended (Note 2)

Expenditure on:

Raising Funds

Charitable Activities

Sale of Services

TOTAL

Net income (expenditure)

Extraordinary Items

Transfers between funds (Note 3)

Net Movement in Funds

Reconciliation of Funds:

Total funds brought forward

Total Funds carried forward

2023			2022
Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Funds
£	£	£	£
115,931	469,903	585,834	384,308
1,500	224,800	226,300	141,769
0	0	0	0
18,832	0	18,832	49,753
136,263	694,703	830,966	575,830
26,960	0	26,960	6,978
59,831	692,235	752,066	477,376
12,059	0	12,059	43,434
98,850	692,235	791,085	527,788
37,413	2,468	39,881	48,042
0	0	0	0
(111)	111	0	0
37,302	2,579	39,881	48,042
60,347	4,806	65,153	17,111
97,649	7,385	105,034	65,153

The Lifescape Project Limited - Unaudited Financial Statements For the Year Ended 30 April 2023

Balance Sheet at 30 April 2023

		2023			2022
		Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Funds
		£	£	£	£
Fixed Assets					
Tangible Assets (Note 4)		3,700	1,301	5,001	2,427
	Total fixed assets	3,700	1,301	5,001	2,427
Current Assets					
Debtors Accrued Income and Prepayments (Note 5)		1,535	43,500	45,035	5,875
Cash at bank and in hand (Note 6)		98,534	218,105	316,639	181,155
	Total current assets	100,069	261,605	361,674	187,030
Creditors falling due within one year (Note 7)		4,017	24,419	28,436	22,166
	Net current assets (liabilities)	96,052	237,186	333,238	164,864
	Total assets less current liabilities	99,752	238,487	338,239	167,291
Creditors: amounts falling due after one year		0	0	0	0
Provisions for liabilities - Income in advance (Note 7)		2,103	231,102	233,205	102,138
	Total net assets or liabilities	97,649	7,385	105,034	65,153
Funds of the Charity (Note 8)					
Restricted Income Funds		0	7,385	7,385	4,806
Unrestricted Funds		97,649		97,649	60,347
	Total Funds	97,649	7,385	105,034	65,153

Basis of Preparation

The financial statements have been prepared in accordance with the small company provisions of the Companies Act 2006 and FRS 102 the Financial Reporting Standard applicable to charitable companies.

Company Information

The company is registered in England and its registered number is 11334803. The company is a company limited by guarantee established for charitable purpose. Charitable status was granted by the Charities Commission in September 2020. The registered office is 10 Upper Bank Street, London, E14 5JJ

For the financial year ended 30 April 2023 the company was entitled to exemption from audit under the Companies Act 2006, S477 relating to small companies' and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with S476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime. In accordance with the Companies Act 2006 s444(1)(a) only the Balance Sheet (and related footnotes) from these accounts must be delivered to the registrar, however the company has (given its charitable nature) opted to file a copy of their SOFA at Companies House.

The accounts were approved by the Board of Directors on 25 September 2023 and signed on its behalf by:

Roger Leese



Director

Company Number 11334803

Notes to the Accounts

1. **Incoming Resources:** Income is normally included in the SOFA when the charity becomes entitled to the resources, it is more likely than not that trustees will receive the resources and the monetary value can be measured with sufficient reliability. However, where income is dependent on the achievement of project outcomes, income is recognised as project outcomes are achieved. The significant time provided by volunteers has been quantified at £446,173 and is included in the SOFA.

Analysis of Income**Donations**

Support for Charity Operating Costs

Support for Specific Projects

Support in kind – volunteers time

Grants for Charitable Activities

Forest Litigation Collaborative (Biomass)

Rewilding Legal Briefings

Rwanda Ecosystem Restoration (Kigali)

Lynx (CP) Missing Species

UK Rewilding Legal Briefings (Rewilding Britain)

Beaver Litigation (Trees for Life)

Lynx Special Project

White Tailed Eagles

Other Income

Sales

Bank charges and National Insurance refunds

Core Costs Grant

TOTAL INCOME

2023			2022
Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Funds
£	£	£	£
90,171	0	90,171	53,363
0	49,490	49,490	16,412
25,760	420,413	446,173	314,533
115,931	469,903	585,834	384,308
0	77,500	77,500	62,237
0	45,892	45,892	12,005
0	69,938	69,938	9,287
0	14,255	14,255	42,840
0	8,100	8,100	5,400
0	0	0	7,000
0	0	0	3,000
0	9,115	9,115	0
0	224,800	224,800	141,769
12,886	0	12,886	44,997
5,946	0	5,946	4,756
1,500	0	1,500	0
20,332	0	20,332	49,753
136,263	694,703	830,966	575,830

2. **Resources Expended:** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. The time provided by volunteers has been costed based on the value to the charity had it been purchased and is included in professional fees.

Analysis of Expenditure**Expenditure on Raising Funds**

Salaries and employer overheads

Expenditure on charitable activities

Corporate Governance

Professional Fees (including in-kind time)

Salaries and employer overheads

IT Equipment and expenses

Equipment Non-IT

Operating Expenses

Travel, Accommodation and Subsistence

Insurance

Depreciation

Contribution to Management and Operations

Total Expenditure on charitable activities**Separate material items of expense**

Cost of delivering sales contracts

TOTAL EXPENDITURE

2023			2022
Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Funds
£	£	£	£
26,960	0	26,960	6,978
8,340	0	8,340	7,091
39,824	467,289	507,113	312,386
22,083	172,852	194,935	132,108
(286)	4,075	3,789	2,167
36	0	36	(1,795)
12,478	1,247	13,725	4,066
3,515	19,130	22,645	7,431
1,407	204	1,611	1,234
2,771	0	2,771	1,378
(30,337)	27,438	(2,899)	11,310
59,831	692,235	752,066	477,376
12,059	0	12,059	43,434
98,850	692,235	791,085	527,788

Analysis of expenditure on charitable activities**Restricted Funds**

Forest Litigation Collaborative (Biomass)

Rewilding Legal Briefings

Kept Wild

Rwanda Ecosystem Restoration (Kigali)

Lynx Missing Species – Feasibility & CP

UK Rewilding Legal Briefings (Rewilding Britain)

Beaver Litigation (Trees for Life)

Save our Rivers

White Tailed Eagles

Total Restricted**Unrestricted Funds**

Non-Income generating charitable activity

Lynx Special Project – Designated Fund

White Tailed Eagles Feasibility

Corporate Governance

Management and Operations

Total Unrestricted**TOTAL EXPENDITURE**

2023				2022
Activities undertaken directly	Grant Funding of Activities	Support Costs	Total	Total
143,335	0	12,916	156,251	132,626
262,890	0	5,258	268,148	173,188
73,739	0	1,753	75,492	25,343
69,991	0	3,293	73,284	14,423
90,901	0	2,868	93,769	51,799
6,402	0	1,350	7,752	5,869
0	0	0	0	23,458
8,424		0	8,424	0
9,115		0	9,115	0
664,797	0	27,438	692,235	426,706
14,585	0	0	14,585	20,018
9,578	0	0	9,578	9,307
0	0	0	0	3,053
8,340	0	0	8,340	7,091
57,665	0	(30,337)	27,328	11,201
90,168	0	(30,337)	59,831	50,670
754,965	0	(2,899)	752,066	477,376

Agreement has been reached with grant funders that a percentage of their funding (20% normally) may be used as a contribution to the management and operating costs of the charity. Grants are shown at their gross value and the agreed percentage charge is shown as expenditure to the restricted fund and income to unrestricted fund - management and operations.

3. Transfers: Small balances on two Restricted Funds valued at £111 net have been transferred from restricted to unrestricted funds during the year. The Clifford Chance Foundation agreed a revised budget allocation for two projects resulting in £18,413 of salaries costs being reallocated to the projects and this has been treated as direct expenditure and not as a transfer.
4. Tangible Fixed Assets: These are capitalised if they can be used for more than one year and cost at least £250. Office Equipment is valued at cost and depreciated over three years. Field Equipment is valued at cost and depreciated over five years. Assets funded by the Lynx Project and valued at £922 remain the property of Panthera, the funder, and have not been capitalised.

Cost of Valuation

At the beginning of the year
Additions
Revaluations
Disposals
Transfers
At end of the year

Fixtures, fittings & equipment	Field Equipment	Total
£		£
3,013	1,870	4,883
5,345	0	5,345
0	0	0
0	0	0
0	0	0
8,358	1,870	10,228

Depreciation and Impairments

Basis
Rate

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

£	£	£
Straight line 33.333%	Straight line 25%	
2,082	374	2,456
0	0	0
2,397	374	2,771
0	0	0
0	0	0
4,480	748	5,228

Net book value

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

931	1,496	2,427
3,879	1,122	5,001

5. Debtors, accrued income and prepayments:

Analysis of Debtors

Accrued Income
Prepayments
Debtors

2023	2022
£	£
31,535	4,227
0	1,648
13,500	0
Total 45,035	5,875

6. Cash at bank and in hand: All funds comprise cash at bank. There is no cash in hand.

7. Creditors falling due within one year: the charity has accruals in respect of services which are measured at settlement amounts less any trade discounts.

Analysis of Creditors**Creditors & Accruals**

Trade
Taxation & Social Security
Employees (pay and expenses)

Total

Amounts falling due within one year		Amounts falling due after more than one year	
2023 £	2022 £	2023 £	2022 £
15,353	18,930	0	0
6,446	3,236	0	0
6,637	0	0	0
28,436	22,166	0	0

Analysis of Creditors (due within one year)**Income Received in Advance from:**

Forest Litigation Collaborative (Biomass)
Rewilding Legal Briefings
Lynx (CP) Missing Species
White Tailed Eagles (NE)
Biodiversity Monitoring 2

TOTAL

2023			2022
Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Funds
£	£	£	£
0	75,000	75,000	52,500
0	3,746	3,746	49,638
0	137,471	137,471	0
0	14,885	14,885	0
2,103	0	2,103	0
2,103	231,102	233,205	102,138

8. Material Funds held and movement during current reporting period:

Fund Name	Fund Type	Purpose	Fund Bal b/fwd	Income	Expend-iture	Transfers	Gains & Losses	Fund Bal c/fwd
Forest Litigation Collaborative (Biomass)	R	Legal action for the protection and restoration of forests	0	152,071	156,251	0	0	(4,180)
Rewilding Legal Briefings	R	Providing legal guidance to others involved in ecological restoration	1,128	270,157	265,039	(3,109)	0	3,137
Kept Wild	R	Exploring legal barriers to ecological restoration	2,167	75,452	75,492	0	0	2,127
Rwanda Ecosystem Restoration (Kigali)	R	Providing environmental economics support to ecosystem restoration in Rwanda	232	73,283	57,980	(15,535)	0	0
Lynx Feasibility	R	Scientific Feasibility Study	1,896	65,439	67,335	0	0	0
Lynx (CP) Missing Species	R	Scientific Feasibility Study		32,662	26,434	0	0	6,228
UK Rewilding Legal Briefings (Rewilding Britain)	R	Providing legal guidance to others involved in ecological restoration	(469)	8,100	7,752	121	0	0
Save our Rivers	R	Legal work pre-funding		8,424	8,424	0	0	0
White Tailed Eagles (NE)	R	Scientific Feasibility Study		9,115	9,115	0	0	0
Income Earning Contracts	UR	Rewilding advice and guidance	1,924	12,885	12,059	(2,750)	0	0
Non-income generating charitable activity (formerly Rewilding)	UR	Activities to support charitable work associated with re-wilding	0	1,373	14,585	0	0	(13,212)

Company Number: 11334803

Fund Name	Fund Type	Purpose	Fund Bal b/fwd	Income	Expend-iture	Transfers	Gains & Losses	Fund Bal c/fwd
Lynx Special Project	UR	Ecological modelling of hypothetical lynx populations	4,693	0	9,578	4,885	0	0
Management and Administration of the Charity	UR	Establishing, supporting, and developing projects	0	122,005	81,040	16,388	0	57,353
Total Funds			11,571	830,966	791,085	0	0	51,452

Independent Examination

An independent examination of the accounts has been undertaken by Abacus Accounting.

Administrative & Governance Details

Board of Trustees:

Chris White - Darrell Smith - Ian Convery - Lily Marcel - Max Heaven - Roger Leese (Chair) - Sally Hawkins - Steve Smith – Pat Eagle (newly appointed, 15 December 2022)

Details:

- The Lifescape Project Limited is a charitable limited liability company incorporated and registered in England and Wales under company number 11334803 and whose registered office is at 10 Upper Bank Street, London, E14 5JJ.
- The Lifescape Project's registered name is The Lifescape Project Limited. The charity also uses the name The Lifescape Project.
- The Lifescape Project's governing document is in the form of articles of association which were filed with Companies House on 28 April 2018 and are available for download there.
- The Lifescape Project is registered with the Charity Commission for England and Wales under charity number 1191303.
- While The Lifescape Project does not have a formal recruitment process for trustees at this stage, it recruits persons with the appropriate expertise to carry out the role from a range of backgrounds. Article 20 of The Lifescape Project's articles of association provides that a person may be appointed as a director/trustee by ordinary resolution and the directors may appoint a person who is willing to act as a director/trustee.
- None of the trustees hold title to property belonging to the charity as at the date of approval of this report.
- None of the trustees served as a trustee for the charity in holding the title to property belonging to the charity in the reporting period.