



The Lifescape Project Limited Trustees' Annual Report

May 2023 to April 2024

Photo Credit: Andrea Zampatti

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Thoughts From Our Chair on the Year

"It is unfortunately fair to say that the year under review had its share of bad news for biodiversity. For instance, according to the World Resources Institute nearly 12 million hectares — an area roughly the size of Nicaragua — burned in 2023, topping the previous record by about 24%. There remains I think cause for hope in the fantastic work done by countless people to start to slow and reverse biodiversity decline and I am proud to count the Lifescape Project's staff, volunteers and supporters amongst them.

We have continued to build a multidisciplinary team and to collaborate with others across diverse projects covering science, technology, law, economics and culture. We also recognise that our successful growth requires more investment in the essential expertise that supports our "front line" work. Only by ensuring we achieve balanced growth will we be able to maintain what I can only describe as an exponential growth in our work and impact. But you need not take my word for this, as I invite you to enjoy and be inspired by the project reports (and photos!) below. Lifescape continues to operate as a decentralised team, with no permanent premises and our team members based across a growing number of countries. 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 congratulating and thanking Adam and his team, I have no hesitation in offering my thanks to our many volunteers, funders and supporters for their invaluable support, and also to my talented fellow trustees who have continued to give of their time and expertise well above and beyond their formal trustee duties."

Roger Leese, Chair of the Board of Trustees



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 previous work 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 organisation. This blend of driven professionals across a variety of disciplines helped generate 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, ending in May 2026, 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, being the 12-months that ended on 30 April 2024 (the "year").



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.

The Missing Lynx Project

Our project investigating the return of the Eurasian lynx took substantial steps forward this year.

Early in the year, we formalised our collaboration with Northumberland Wildlife Trust, bringing them on as a delivery partner for the local consultation and engagement programme. Alongside our partners we completed our stakeholder engagement strategy, which set out detailed plans as to who we would engage, how we would engage them, and when. Having passed this plan through ethics approval, we set about taking practical steps to prepare for engagement activities. We contracted Limbic Cinema to design and produce, alongside our team, an immersive, mobile, audio-visual exhibition which would go on to be a key asset as we commenced discussions with communities. We call this the 'Missing Lynx Exhibition'. We booked village halls and event spaces, carried out event risk assessments, arranged for volunteers and their transport, organised publicity for the exhibition's whereabouts, developed a unique project identity and brand, [a website](#), and established a social media identity for the project, amongst many other tasks.





With all of this planning, design and production complete, we launched the Missing Lynx Project engagement programme in March 2024. So far, the exhibition has toured four locations in the North East of England and has welcomed over 2000 visitors through its doors to learn about the possibility of lynx returning to England. The project has also reached out to over 500 stakeholders to offer discussion of the project. Individual in-depth interviews for local community members have commenced and broader community workshops are also underway.

Over coming months the exhibition will tour another 6 locations, we will conduct many more individual interviews and community workshops, and we will commence the formation and meeting of focus groups across farming, business interests, community issues, and forestry. We have also received significant local and regional press coverage, having been covered in regional papers including the Northumberland Gazette, BBC news and the evening Chronicle.

Whilst much of the external focus has been on engagement work over the past year, we have also seen very substantial steps forward in the planning of a future potential lynx reintroduction and in

assessment of feasibility. We have progressed key topic-specific feasibility assessments, including Habitat Regulation Assessment, disease risk analysis and progressing the plans for the wild sourcing and captive breeding of lynx and have culminated our ecological feasibility assessment with the submission of an article for journal publication.

Finally, we have continued to support the Lynx to Scotland initiative over the past twelve months, both as a leadership group organisation and by offering the project our resources, knowledge and experience covering many of the technical details and practicalities required of lynx reintroduction projects.

The road toward lynx returning to the UK is inevitably a long one, with much planning and discussion being both necessary and completely appropriate before animals could ever be returned to the wild. However, we are excited that we have made very substantial steps forward over the past year and that we have clear plans for the coming year which will continue to take us closer to the day when lynx can once again roam wild in the forests of the UK.

Science – Economics – Culture – Law

Cumbrian White-Tailed Eagle Project

This year, under the guidance of the Cumbrian White-Tailed Eagle Steering Committee, we have coordinated and completed ecological feasibility assessments and viability analyses, which each show that white-tailed eagles would be well suited to the ecological conditions in Cumbria. We have been using these assessments and knowledge from previous successful reintroduction projects to assess potential release sites with partner organisations.

Having secured modest further funding, we have planned an engagement process with local communities and stakeholders and now stand ready to roll this out in late 2024.

While this engagement work is underway, we will continue key technical work such as the habitats regulation assessment and a disease risk assessment for the project. We hope to be able to draw conclusions in early 2025 as to whether there is sufficient community support for a release to proceed, with the possibility remaining open for the collaborators to seek permission for releases during 2026.

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Photo credit: Andrea Zampatti

Rewilding Law

This area of work spans the previously reported 'Rewilding Legal Briefings' and 'Large-Herbivore Working Group' work areas, as well as a new area of work, which all fall under our broader programme titled 'Rewilding Law'.

During the reporting period we published the first set of our rewilding legal briefings in July 2023, releasing a total of 48 resources across England, Wales, Scotland, Portugal and Italy, on a new section of our website titled the 'Rewilding Law Hub'. These resources are aimed at helping rewilding practitioners to navigate legal issues, covering a wide range of topics including species reintroductions, hunting, removal of dams, legal liability and how to protect wild land into the future. We have seen substantial use of the notes with 6500 visitors to the relevant web pages and over 3200 downloads of individual guidance resources between the launch in July 2023 and the end of the reporting period on 1 May 2024. In addition to the website launch, we have disseminated these resources directly to at least 1400 rewilding practitioners, as well as 55,000 members of the public who have an interest in rewilding. Direct feedback from rewilding practitioners has been very

encouraging, with multiple users confirming that the notes were actively assisting them in delivering their rewilding activities. We are working on further notes in Germany, Poland and Romania for dissemination next year.

This year we also commenced work on a new programme, focussing on a number of significant legal barriers to rewilding which we believe we can work towards resolving. We are focussing on seven key legal barriers to restoring ecosystems, spanning the jurisdictions of England & Wales, Scotland, Spain, Italy, Portugal and the EU, and covering topics from dangerous wild animals legislation through to accessing common land for restoration projects. The first step in this work was to identify a long list of barriers and assess the feasibility of resolving them, which we have now done, leaving us with a list of seven key barriers. The next stage of work involves collaborating closely with local rewilding practitioners, legal counsel, and in most cases local governments, to find innovative solutions to each of these issues.

Law – Economics – Culture – Science

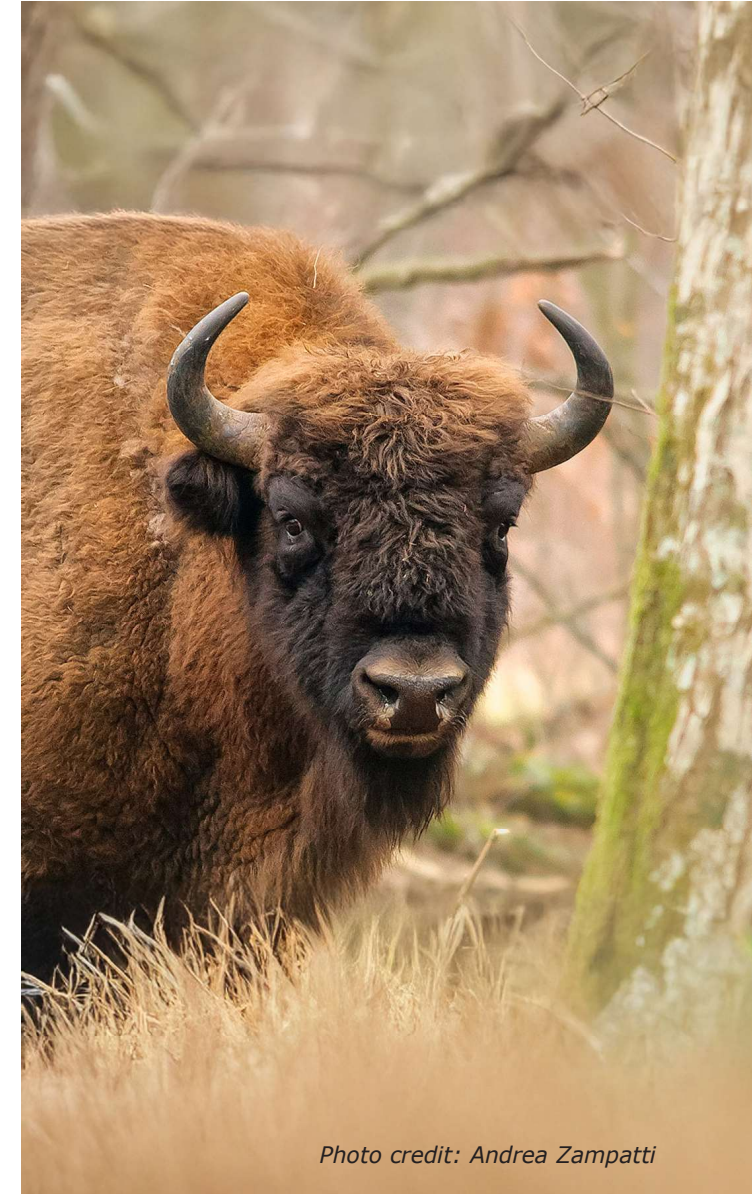


Photo credit: Andrea Zampatti

Conservation Covenants and Legal Mechanisms to Protect Nature

During the past year our work to utilise legal mechanisms to protect restoration projects continued to gather momentum. Having successfully registered as a conservation burden holder in Scotland during 2022-3, we have now submitted our application to DEFRA to become a 'responsible body' capable of holding conservation covenants in England.

During the year we have developed a sound understanding of this new area of law, with a view to applying it to achieve our objectives. We have also worked with legal advisors to develop a template conservation covenant to be put in place on plots of land in England being used for biodiversity net-gain (BNG) projects. BNG is a policy which requires property developers to ensure that they generate a net benefit to biodiversity through their development projects, often by purchasing BNG units from restoration projects.

This has fed into active engagement with four institutional landowners who wish to explore using Lifescope as a conservation covenant holder in relation to their BNG projects in England. We are also engaging with three other landowners who are interested in applying protective legal mechanisms to plots of land which do not relate to BNG.

We hope to place our first covenant during the coming year, which will represent the first time that this workstream has led to direct legally binding protection of rewilded ecosystems.

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Photo credit: Andrea Zampatti

Litigation for Nature

Our litigation for nature programme aims to bring legal challenges against governments, corporations and others who harm wild nature and functioning ecosystems. Over the past year we supported other NGOs on a multitude of legal issues, exploring whether their conservation challenges could be assisted by the use of litigation of other legal mechanisms to hold governments and corporations to account. These issues have included: using legal arguments to help NGOs pursue their species restoration work, specifically dormice and beavers in England and Scotland; considering ways to hold forestry companies to account for the spread of non-native conifers from plantations onto rewilding sites in Scotland; assisting Italian NGOs with opposition to culling of newly discovered beaver populations in central Italy; and, commencing discussions with Romanian NGOs on a number of different issues impacting nature in the country.

We have also worked on three important substantive challenges this year:

Protecting Rivers: We continued work with Save our Rivers in Cumbria who are seeking to prevent harmful infrastructure works on the River Kent, which is a Site of Special Scientific Interest and a Special Area of Conservation. The Environment Agency, which is sponsoring the damaging project, has so far taken no further action in relation to the proposed development which we see as a positive outcome for the time being, avoiding the negative consequences we and our collaborators fear.

Developments in the Cairngorm National Park:

Working with local conservation groups and building on work from the previous year, we successfully 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 caused damage to veteran Caledonian pine trees. As a result of our intervention alongside concerns raised by others, the authorities have now reversed the work to avoid further damage to the forests occurring. We also, with our collaborators, achieved valuable press coverage of the issue to raise awareness in the general public of the impact of these types of negligent construction projects.

Swiss Wolves: This year we supported collaborators in Switzerland, alongside the European Nature Trust, to find counsel, take legal advice, and bring a challenge against Swiss Cantons promoting wolf culling. Whilst the action did not succeed, being dismissed by the tribunal, we believe that the impact of showing strong resistance to the government to discourage more extreme anti-wolf actions, as well as generating news coverage of the issue, has yielded positive impacts for wolves in Switzerland. Sadly though, the inappropriate culling of wolf packs in Switzerland is ongoing and we continue to consider other options to help stop this.

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Forest Litigation Collaborative

This partnership programme with US NGO [PFPI](#) 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. This year, we are very excited to have launched our [new website](#) for this project. We have also achieved substantial levels of press coverage to project important messages about the importance of forest ecosystems and challenges facing them. We have been covered by publications such as The Daily Telegraph, The Independent and The Scotsman, amongst many others, with a cumulative readership of tens of millions becoming more aware of these important issues.

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. We await the NCP's final assessment, but in the meantime we have seen that Drax published its 2023 Annual Report in March 2024 and the language used to describe its bioenergy has been significantly tightened and qualified, which is a positive development, albeit they continue to describe biomass energy in a misleading way.

EU Taxonomy: This is a case filed in 2023 against the European Commission at the European Court of Justice, challenging the labelling of woody biomass energy and business as usual forest management as "sustainable" economic activities under the EU's Sustainable Finance Taxonomy Regulation, which if unchallenged could lead to substantial increased investment in these harmful practices under the guise of being 'sustainable'. The claimants in the 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, we now await further news from the Court and hope to have a hearing date soon. We are collaborating with court advocates, Baldon Advocates, alongside UK barristers Peter Lockley and Ben Mitchell.

Natura 2000, Estonia: We are supporting Estonian NGO Save Estonia's Forests who seeks a nationwide injunction to prohibit logging within Natura 2000 sites unless an appropriate environmental impact assessment has been conducted. After being sent to the Supreme Court of Estonia on the basis that the claim was not technically admissible to the courts, we have received an initial ruling from the Supreme Court that the case is indeed admissible and that the lower courts must properly consider it. We now await the next steps in the lower court process to consider our claims.



Photo credit: Andrea Zampatti

UK Biomass Strategy Judicial Review: We have taken the UK government to court over 'irrational' plans to spend billions on new technology that relies on logging and burning trees for energy, then storing the carbon pollution belowground. The case alleges the government is fundamentally misrepresenting the dangers of the technology, known as biomass energy with carbon capture and storage (BECCS), in that they support the idea that this technology could result in negative emissions, ignoring the impact of cutting down and burning forests which would otherwise be storing and sequestering carbon to help mitigate climate change.

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Wetland and Forest Restoration in Rwanda

We are currently working to implement a Payment for Ecosystem Services (PES) pilot project in Rwanda's Eastern District, in partnership with the Rwanda Wildlife Conservation Association (RWCA). Our vision is to restore the land to a high level of ecological functioning by leveraging global markets for high-quality carbon credits. The project will deliver climate benefits, promote biodiversity recovery, and provide ecosystem services such as improved water and soil quality, microclimate regulation, and erosion control. This initiative builds on a feasibility study completed in April 2023, which confirmed the project's economic, financial, legal, and social viability.

During the reporting period our main focus was securing funding for the pilot and working with local partners RWCA and our carbon standard Plan Vivo to refine our project logic to suit Plan Vivo's requirements, the local and national context, and the vision and missions of both RWCA and Lifescope. We have been recognised as a pipeline project by Plan Vivo, with the potential to participate in their pilot cohort of projects through the Plan Vivo Accelerator Programme. Participation in this programme will provide some funding, access to technical expertise, and connections to buyers of high-quality carbon credits.

RWCA have also been actively monitoring available land parcels for potential project sites while we seek the funding to proceed so that next year we are ready to commence work immediately upon funding being confirmed.

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The Natural Capital Laboratory

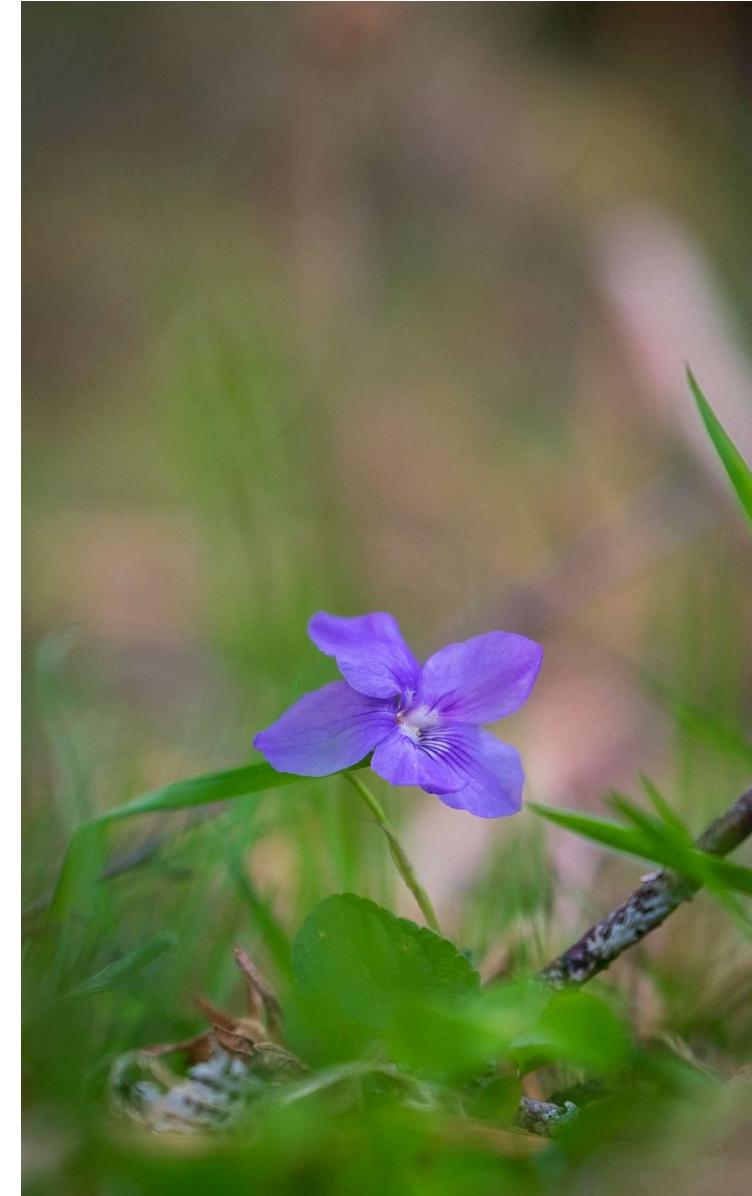
Last year marked the conclusion of the fourth year of activities at the Natural Capital Laboratory (NCL) and the beginning of the fifth year of the initial 5-year project period. In the fourth year, one of the most substantive pieces of work was Lifescape's delivery of a comprehensive Biodiversity Metrics Review, published in September 2023. The purpose of this was to determine how to organize and collate the data gathered from various sources in a way that would allow us to monitor biodiversity over time at the site. We also recognized the need for the rewilding and conservation sector to navigate the confusing and ever-changing landscape of biodiversity metrics and markets, and to understand which biodiversity monitoring and metrics calculations are currently being used in the UK. Additionally, we delivered a Biodiversity Monitoring report, analysing camera trap and audiomoth data, along with providing preliminary analysis on eDNA research conducted by the University of Hull and ecological surveys that fed into the planning for the wood ant translocation scheduled for May 2024. Other notable work in year 4 across all NCL workstreams includes a PhD focused on eDNA, the construction of dams on the peatland area as part of its restoration, and the development of a social capital account and strategy.

During the fifth year of the NCL (Jan 2024 - Dec 2024), Lifescape has focussed both on biodiversity monitoring through remote sensing and on physical interventions involving species restoration. The two main aspects of this work have been the construction of an osprey nest near the River Fechlin in March

2024 and the upcoming hairy wood ant translocation. The wood ant reintroduction will take place in late May 2024, in collaboration with Highlands Rewilding, working closely with co-chief scientist Penelope Whitehorn. The planning of this project has also strengthened our partnership with Nottingham Trent University, where graduate students, under the supervision of Dr. Alex Dittrich, will conduct ongoing ecological monitoring on a seasonal basis. As part of our species restoration discussions, we have also begun exploring the potential for the NCL to serve as a site for the reintroduction of freshwater pearl mussels. This discussion will be revisited when the local expert is able to visit the site in spring 2025.

Next year Pivotal Analytics, who developed Plan Vivo's Nature Credit methodology, will calculate the NCL's biodiversity baseline using data we are currently collecting, as recommended in the Biodiversity Metrics Review from the prior year. The collaboration will allow us to develop some practically focused, methodological guidance for rewilders and conservationists looking to use audiomoths for monitoring birds and bats. Other key workstreams that are being delivered as part of the fifth year of the NCL include using novel methods to monitor the peatland restoration progress from last year's dam construction, implementing a social engagement strategy, and progressing a Digital Legacy output, which is designed to provide practical guidelines, methodologies, and tools for practitioners and stakeholders to implement, monitor, and scale rewilding projects.

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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
ALEX EAGLE
CLIFFORD CHANCE FOUNDATION
ECOLOGICAL RESTORATION FUND
VP PLC
JAMES RAYNOR
LADY GOLDSMITH
LILY MARCEL
MANCHESTER UNIVERSITY
OAK FOUNDATION
OXYGEN CONSERVATION LTD
PARTNERSHIP FOR POLICY INTEGRITY
REWILDING BRITAIN
ROGER LEESE
ROYAL SOCIETY OF WILDLIFE TRUSTS
THE EUROPEAN NATURE TRUST
TREES FOR LIFE

Individual Time Donors

AVA MAYER
CAROLE MUNRO
EDWINA DUNN
HANNAH JAMES
HOPE STEADMAN
JESSICA BOYD KC
MICHAEL CARRON
NICK SIDWELL
PAT EAGLE
PRESLAVA TODOROVA

Institutional Time Donors

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RAMBOLL
SHEARMAN AND STERLING LLP
SIDLEY AUSTIN LLP
TERRA FIRMA CHAMBERS
UNIVERSITY OF WÜRZBURG

*Our supporters list includes charitable donors, corporate sponsors, recipients of professional conservation services, and time donors.

Equity, Diversity and Inclusion

At the Lifescape Project, we take equality, diversity and inclusion seriously. We have adopted and published an EDI statement. We aim to cultivate a workplace that values and celebrates diversity, fostering an inclusive working environment where all individuals (staff, volunteers, trustees, partners, and beneficiaries), regardless of background or identity, feel respected and empowered. We will take action to promote equal opportunities, avoid discrimination, and seek to ensure that our organisation reflects a rich tapestry of perspectives from across society. By embracing diversity in all its forms, we strive to enhance creativity, innovation, and collaboration within our team. We will reflect these values when working with others, ultimately contributing to a more equitable and just culture in the fields in which we work. We recognise that we have work to do to achieve these aims and that our staff and board is currently under-represented in terms of racial diversity.



Photo credit: Andrea Zampatti

Financial Report

Financial Review

Total income for the year was £1,021k, an increase of £190k over 2022-23. The income includes donations of voluntary time valued at £313k (£446k 22-23). The increase in operations reflects the continuing diversity of projects described in the Trustees' report and takes Lifescope over the £1m threshold for external audit. However, the Charity Commission has considered a dispensation request and agreed that total income of £708k excluding in-kind contributions is sufficiently below the threshold and the inclusion of in-kind contributions does not add any significant additional risk to financial arrangements. 2023-24 will therefore be subject to an independent examination by Auditors Thompson Jenner who were appointed in December 23 after a competitive process.

Unrestricted income for the year was £257k. Of this, £118.5k came from the Oak Foundation. £71.5k (2023: £90k) came from regular and one-off donations from individuals and £30k (2023: £26k) was received in voluntary time from partner organisations and individuals. Fees of £37k (2023: £13k) were achieved.

Restricted income for the year was £764k (compared to £695k achieved in 2022-23). Of this, £482k (2023: £275k) was received from Trusts and Foundations. £282k (2023: £420k) came from voluntary time donations.

Expenditure related to unrestricted funds was £199k (2023: £99k). Unrestricted expenditure relates to the management time of key staff and operational expenses such as computer equipment, insurance, bought in services, staff meetings, training, travel and subsistence.

Expenditure on restricted funds £766k (2023: £692k) met the cost of staff time dedicated to projects, independent experts, equipment, public consultation and travel and subsistence.

A £56k (2023: £40k) surplus was achieved in the year, increasing total reserves from £105k to £161k, of this £31k relates to restricted funds required to complete projects in 2024-25 and £32k is the remainder of the Employee Retention Fund required in 2024-25. The remaining £98k is unrestricted.

Since 2022 the Trustees have maintained staff salaries in line with annual cost-of-living increases and awarded a further 3.8% COL increase in 2024 keeping the value of salaries broadly stable over the period. However, longer serving staff members have increased their knowledge, expertise and responsibilities and Trustees created a £19k Employee Retention Fund from reserves and added a further £35k in 2023-24. This fund has been applied to bring the salaries of some staff members closer to market rates.

During the year the Board received financial updates and budget monitoring at regular meetings. The Board considered its approach to risk and reviewed aspects of its delegated authority matrix in May 23 and subsequently approved a Risk Management process in February 24. A streamlined approach to project plans and audits was approved in September 23.

The Board established two sub committees in early 2024 to assist it with the growing volume of work. The Governance sub-committee is tasked with the implementation of the small Charity Governance Code and has considered conflict of interest, supplier credentials, risk management, whistleblowing, a complaints procedure, bullying and harassment and EDI. A significant programme of work has been identified and is being taken forward in 2024-25. The Finance sub-committee provides a sounding board for financial matters and has considered the audited accounts dispensation, preliminary ideas and comparative data on a new staffing structure and salary bands and the implications of vat registration.

Lifescope exceeded the VAT threshold at the end of the financial year due to reverse vat charges on staff employed overseas. VAT registration has been completed and takes effect from 1 May 2024. We are working with Thompson Jenner to minimise the financial impact of this change which will impact 2024-25 and create a significant workload.

Financial Reserves Policy

The Board approved a financial reserves policy in May 2024. 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 £161k. After allowing for the £32k Employee Retention Fund and £31k restricted reserve funds required for projects in 24-25, the reserves of £98k, which represent 14% of the 2024-25 approved budget (£695k), will fund 7 weeks planned expenditure. Whilst this remains 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.

During the year the reserves and some project income received in advance were moved to a Triodos bank account to improve financial spread and facilitate income earning potential.

Fundraising approach and performance

2023-24 saw the first/second year of several multi-year projects secured in 2022-23 which helps to take the pressure off the annual finance cycle. In particular the Oak Foundation core costs grant, and funding for the Lynx Missing Species Project, Rewilding Law and the Forest Litigation Collaboration with Partnership for Policy Integrity (PFPI). We

are also delighted to report new funding for a pine marten reintroduction feasibility study, a white-tailed eagles reintroduction feasibility study, a fifth year of funding for NCL and additional funds from PFPI for a judicial review of the government's biomass strategy.

A number of new multi-year bids have been developed during 2023-24 for 2024-25 onwards. A successful bid to the Clifford Chance Foundation (CCF) to progress our economics and conservation work in Rwanda during 2024-25 will bring £150k over 3 years and Lifescape is part of a consortium that has secured a three-year funding programme from the EU. Known as FORBEST this will bring 308k euros to Lifescape commencing early 2025.

We were successfully registered as a 'Responsible Body' in Scotland during the year and have recently heard our application in England has also been successful (November 2024). This will enable us to work on and enforce conservation covenants enabling a significant new workstream to be developed from 2024-25.

We are very grateful for the support we received from individual donors through payroll giving and unrestricted donations including gift aid 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 to receive substantial in-kind support from companies and individuals. The £313k provided in this financial year is very significant and particularly underpins our Rewilding Law work (£212k). We extend our huge thanks to these volunteers who are all making a significant contribution to the achievement of our objectives to restore, create and protect wild landscapes.

Administrative & Governance Details

Board of Trustees:

Darrell Smith - Ian Convery - Lily Marcel -
Max Heaver - Roger Leese (Chair) - Steve Smith -
Pat Eagle - Sally Hawkins (resigned 10.09.24) -
Chris White (resigned 12.12.24)

Chief Executive Officer:

Adam Eagle

Independent Examiner:

Thompson Jenner LLP
1 Colleton Crescent
Exeter, Devon
EX2 4DG

Bankers:

Triodos Bank
Deanery Road
Bristol
BS1 5AS
Metro Bank PLC
One Southampton Row
London
WC1B 5HA

Details:

- The Lifescape Project Limited is a company limited by guarantee, having no share capital, incorporated

and registered in England and Wales under company number 11334803 and whose registered office is at The Willows, Ipswich Road, Long Stratton, Norfolk NR15 2TG.

- 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.
- The Lifescape Project is developing a formal recruitment process for trustees, however 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.

Public benefit statement

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charities Commission for England and Wales.

The annual report was approved by the trustees of the charity on 22/12/24 and signed on its behalf by:



R Leese
Trustee

The Lifescope Project Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Lifescope Project Limited 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. 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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 12/12/24 and signed on its behalf by:



R Leese
Trustee

The Lifescape Project Limited

Independent Examiner's Report to the trustees of The Lifescape Project Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024.

Audit dispensation

An audit dispensation is granted for The Lifescape Project Limited: 1191303 under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 2008. This dispensation is for the financial year ended 30/04/2024 only, and allows an independent examination in place of an audit for this year. The dispensation was granted on 29 August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Lifescape Project Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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.

.....
Dave Tucker ACA FCCA
The Association of Chartered Certified Accountants
Thompson Jenner LLP
1 Colleton Crescent Exeter
Devon
EX2 4DG
Date: 23/01/2025

The Lifescape Project Limited

Statement of Financial Activities for the Year Ended 30 April 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations	3	105,606	439,939	545,545
Charitable activities	4	118,500	324,111	442,611
Investment income	5	723	-	723
Other income	6	32,378	-	32,378
Total income		257,207	764,050	1,021,257
Expenditure on:				
Raising funds	7	(15,389)	-	(15,389)
Charitable activities	8	(151,208)	(766,190)	(917,398)
Other expenditure	9	(32,512)	-	(32,512)
Total expenditure		(199,109)	(766,190)	(965,299)
Net income/(expenditure)		58,098	(2,140)	55,958
Transfers between funds		(25,255)	25,255	-
Net movement in funds		32,843	23,115	55,958
Reconciliation of funds				
Total funds brought forward		97,649	7,385	105,034
Total funds carried forward	20	130,492	30,500	160,992

The notes on pages 26 to 47 form an integral part of these financial statements.

The Lifescape Project Limited

Statement of Financial Activities for the Year Ended 30 April 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Prior year comparative

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations	3	115,931	469,903	585,834
Charitable activities	4	1,500	224,800	226,300
Other income	6	18,832	-	18,832
Total income		136,263	694,703	830,966
Expenditure on:				
Raising funds	7	(26,960)	-	(26,960)
Charitable activities	8	(59,831)	(692,235)	(752,066)
Other expenditure	9	(12,059)	-	(12,059)
Total expenditure		(98,850)	(692,235)	(791,085)
Net income		37,413	2,468	39,881
Transfers between funds		(111)	111	-
Net movement in funds		37,302	2,579	39,881
Reconciliation of funds				
Total funds brought forward		60,347	4,806	65,153
Total funds carried forward	20	97,649	7,385	105,034

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2023 is shown in note 20.

The notes on pages 26 to 47 form an integral part of these financial statements.

The Lifescape Project Limited

(Registration number: 11334803)

Balance Sheet as at 30 April 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	5,006	5,001
Current assets			
Debtors	16	17,281	45,035
Cash at bank and in hand	17	534,586	316,639
		551,867	361,674
Creditors: Amounts falling due within one year	18	(395,881)	(261,641)
Net current assets		155,986	100,033
Net assets		160,992	105,034
Funds of the charity:			
Restricted income funds			
Restricted funds	20	30,500	7,385
Unrestricted income funds			
Unrestricted funds		130,492	97,649
Total funds	20	160,992	105,034

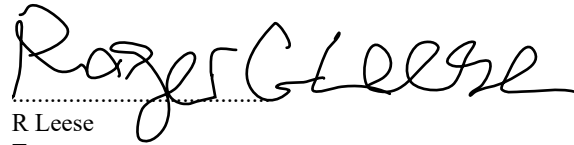
For the financial year ending 30 April 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The notes on pages 26 to 47 form an integral part of these financial statements.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 21 to 38 were approved by the trustees, and authorised for issue on 12/12/24 and signed on their behalf by:



R Leese
Trustee

•

The notes on pages 26 to 47 form an integral part of these financial statements.

The Lifescape Project Limited
Statement of Cash Flows for the Year Ended 30 April 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		55,958	39,881
Adjustments to cash flows from non-cash items			
Depreciation	7, 9	3,709	2,771
Investment income	5	(723)	-
		58,944	42,652
Working capital adjustments			
Decrease/(increase) in debtors	16	27,754	(39,160)
Increase in creditors	18	4,992	6,270
Increase in deferred income		129,248	131,067
Net cash flows from operating activities		220,938	140,829
Cash flows from investing activities			
Interest receivable and similar income	5	723	-
Purchase of tangible fixed assets	15	(3,714)	(5,345)
Net cash flows from investing activities		(2,991)	(5,345)
Net increase in cash and cash equivalents		217,947	135,484
Cash at 1 May		316,639	181,155
Cash at 30 April		534,586	316,639

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 26 to 47 form an integral part of these financial statements.

The Lifescape Project Limited

Notes to the Financial Statements for the Year Ended 30 April 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Willows
Ipswich Road
Long Stratton
Norwich
Norfolk
NR15 2TG

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Lifescape Project Limited 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

The Lifescape Project Limited
Notes to the Financial Statements for the Year Ended 30 April 2024

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

The time provided by volunteers has been costed based on the value to the charity had it been a service that Lifescape had decided to purchase and is included in professional fees and in charitable income.

Investment income

Interest is recognised once the interest has been declared and notification has been received of the interest due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff allocated to projects on the basis of 20% of project budgets or 20% addition to direct staff costs.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources normally calculated as 20% of total project costs or 20% of direct salary costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination fees and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Lifescape Project Limited

Notes to the Financial Statements for the Year Ended 30 April 2024

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings & equipment	33.33% Straight Line
Field equipment	20% Straight Line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

The Lifescape Project Limited

Notes to the Financial Statements for the Year Ended 30 April 2024

3 Income from donations

	Unrestricted General £	Restricted £	Total 2024 £	Total 2023 £
Donations;				
Donations	75,173	157,727	232,900	139,661
Donated services and facilities	30,433	282,212	312,645	446,173
	<u>105,606</u>	<u>439,939</u>	<u>545,545</u>	<u>585,834</u>

£105,606 (2023 : £115,931) of the above income was attributable to unrestricted funds and £439,939 (2023: £469,903) to restricted funds.

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Core Costs Grant	118,500	-	118,500	1,500
Forest Litigation Collaborative (Biomass)	-	90,269	90,269	77,500
Lynx Missing Species	-	137,050	137,050	14,255
Lynx Missing Species - Scotland	-	3,296	3,296	-
Rewilding Law - CCF	-	70,000	70,000	-
Rewilding Law - RB	-	2,300	2,300	-
Rewilding Legal Briefings - CCF	-	3,746	3,746	45,892
Rewilding Legal Briefings UK - RB	-	-	-	8,100
Rwanda Ecosystem Restoration (Kigali)	-	-	-	69,938
White Tailed Eagles - NE	-	14,885	14,885	9,115
White Tailed Eagles - RB	-	2,565	2,565	-
	<u>118,500</u>	<u>324,111</u>	<u>442,611</u>	<u>226,300</u>

£118,500 (2023: £1,500) of the above income was attributable to unrestricted funds and £324,111 (2023: £224,800) to restricted funds.

The Lifescape Project Limited

Notes to the Financial Statements for the Year Ended 30 April 2024

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	723	723
Total for 2024	723	723
Total for 2023	-	-

6 Other income

	Unrestricted funds General £	Total funds £
Sale of services	32,378	32,378
Total for 2024	32,378	32,378
Total for 2023	18,832	18,832

7 Expenditure on raising funds

a) Costs of generating donations

	Note	Unrestricted funds General £	Total funds £
Donations		15,389	15,389
Total for 2024		15,389	15,389
Total for 2023		26,960	26,960
		Direct costs £	Total costs £
Costs of generating donations		15,389	15,389
Total for 2024		15,389	15,389
Total for 2023		26,960	26,960

The Lifescope Project Limited

Notes to the Financial Statements for the Year Ended 30 April 2024

8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Corporate governance	20,639	-	20,639	8,340
Professional Fees (including in-kind time)	24,926	480,209	505,135	507,113
Salaries and employer overheads	133,084	209,959	343,043	194,935
IT Equipment and Expenses	3,745	3,998	7,743	3,789
Equipment Non-IT	120	350	470	36
Operating Expenses	4,958	11,041	15,999	13,725
Travel, Accommodation and Subsistence	17,683	7,696	25,379	22,645
Insurance	2,092	265	2,357	1,611
Depreciation	3,709	-	3,709	2,771
Contribution to Management and Operations	(59,748)	52,672	(7,076)	(2,899)
	151,208	766,190	917,398	752,066

The Lifescope Project Limited

Notes to the Financial Statements for the Year Ended 30 April 2024

	Activity undertaken directly £	Activity support costs £	2024 £	2023 £
Biomass Judicial Review	41,389	-	41,389	-
Forest Litigation Collaborative (Biomass)	85,886	16,667	102,553	156,251
Kept Wild	2,127	-	2,127	75,492
Lynx Missing Species	249,310	31,592	280,902	93,769
Lynx Missing Species - Scotland	2,620	676	3,296	-
Rewilding Law - CCF	266,568	-	266,568	-
Rewilding Law - RB	1,916	383	2,299	-
Rewilding Law - RSWT	8,333	1,667	10,000	-
Rewilding Legal Briefings - CCF	23,300	433	23,733	268,148
Rewilding Legal Briefings UK - RB	-	-	-	7,752
Rwanda Ecosystem Restoration (Kigali)	-	-	-	73,284
Save our Rivers	14,382	167	14,549	8,424
White Tailed Eagles - NE	8,577	-	8,577	9,115
White Tailed Eagles - RB	2,145	420	2,565	-
Wolf Culling - Switzerland	6,965	667	7,632	-
Non-Income earning charitable activity	56,622	-	56,622	14,585
Lynx Special Project - Designated Fund	-	-	-	9,578
Corporate Governance	20,639	-	20,639	8,340
Management and Operations	133,695	(59,748)	73,947	27,328
	<u>924,474</u>	<u>(7,076)</u>	<u>917,398</u>	<u>752,066</u>

£151,208 (2023: £59,831) of the above expenditure was attributable to unrestricted funds and £766,190 (2023: £692,235) to restricted funds.

9 Other expenditure

	Unrestricted		
	General	Total	Total
Note	£	2024	2023
		£	£
Cost of delivering sales contracts	32,512	32,512	12,059
	<u>32,512</u>	<u>32,512</u>	<u>12,059</u>

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024	2023
	£	£
Depreciation of fixed assets	3,709	2,771
Independent Examination Fees	<u>2,750</u>	<u>725</u>

The Lifescape Project Limited

Notes to the Financial Statements for the Year Ended 30 April 2024

11 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

P Eagle

£346 (2023: £212) of expenses were reimbursed to P Eagle during the year.

A Eagle is an employee of The Lifescape Project Limited and is a related party to P Eagle. A Eagle received remuneration as their role as Chief Executive Officer, the total cost to the charity was £80,182.

S Hawkins

£111 (2023: £Nil) of expenses were reimbursed to S Hawkins during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £46,525 for the year (2023 - £40,360).

12 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	345,190	181,122
Social security costs	30,934	19,339
Pension costs	7,008	4,236
Other staff costs	49,215	32,591
	<u>432,347</u>	<u>237,288</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Employees	<u>9</u>	<u>6</u>

8 (2023 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £7,008 (2023 - £4,236).

The Lifescape Project Limited
Notes to the Financial Statements for the Year Ended 30 April 2024

The number of employees whose emoluments fell within the following bands was:

	2024	2023
	No	No
£70,001 - £80,000	1	-

The total employee benefits of the key management personnel of the charity were £80,182 (2023 - £55,569).

13 Independent examiner's remuneration

	2024	2023
	£	£
Examination of the financial statements	2,750	725

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 May 2023	10,228	10,228
Additions	3,714	3,714
At 30 April 2024	13,942	13,942
Depreciation		
At 1 May 2023	5,227	5,227
Charge for the year	3,709	3,709
At 30 April 2024	8,936	8,936
Net book value		
At 30 April 2024	5,006	5,006
At 30 April 2023	5,001	5,001

The Lifescape Project Limited

Notes to the Financial Statements for the Year Ended 30 April 2024

16 Debtors

	2024 £	2023 £
Trade debtors	-	13,500
Accrued income	17,281	31,535
	<u>17,281</u>	<u>45,035</u>

17 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>534,586</u>	<u>316,639</u>

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,621	15,353
Other taxation and social security	6,350	4,994
Pension scheme creditor	1,535	1,452
Accruals	20,922	6,637
Deferred income	362,453	233,205
	<u>395,881</u>	<u>261,641</u>

	2024 £	2023 £
Deferred income at 1 May 2023	233,205	102,138
Resources deferred in the period	362,453	233,205
Amounts released from previous periods	<u>(233,205)</u>	<u>(102,138)</u>
Deferred income at 30 April 2024	<u>362,453</u>	<u>233,205</u>

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £7,008 (2023 - £4,236).

20 Funds

	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2024 £
Unrestricted funds					
<i>General</i>					
Income Earning Contracts	-	20,912	(32,512)	11,600	-
Management and Operations	78,649	236,295	(88,075)	(128,477)	98,392
Non-income earning charitable activity	-	-	(56,622)	56,622	-
	78,649	257,207	(177,209)	(60,255)	98,392
<i>Designated</i>					
Employee Retention Fund	19,000	-	(21,900)	35,000	32,100
Total unrestricted funds	97,649	257,207	(199,109)	(25,255)	130,492

The Lifescape Project Limited

Notes to the Financial Statements for the Year Ended 30 April 2024

Restricted funds

Biomass Judicial Review	-	41,389	(41,389)	-	-
Forest Litigation Collaborative (Biomass)	(4,107)	106,732	(102,552)	(73)	-
Kept Wild	2,127	-	(2,127)	-	-
Lynx Missing Species	6,228	257,598	(280,902)	25,500	8,424
Lynx Missing Species - Scotland	-	3,296	(3,296)	-	-
Rewilding Law - CCF	-	282,336	(266,568)	-	15,768
Rewilding Law - RB	-	2,300	(2,300)	-	-
Rewilding Law - RSWT	-	10,000	(10,000)	-	-
Rewilding Legal Briefings - CCF	3,137	20,596	(23,733)	-	-
Save our Rivers	-	14,549	(14,549)	-	-
White Tailed Eagles - NE	-	14,885	(8,577)	-	6,308
White Tailed Eagles - RB	-	2,565	(2,565)	-	-
Wolf Culling Switzerland	-	7,804	(7,632)	(172)	-
Total restricted funds	7,385	764,050	(766,190)	25,255	30,500
Total funds	105,034	1,021,257	(965,299)	-	160,992

The Lifescape Project Limited

Notes to the Financial Statements for the Year Ended 30 April 2024

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2023 £
Unrestricted funds					
<i>General</i>					
Income Earning Contracts	1,924	12,885	(12,059)	(2,750)	-
Management and Operations	53,730	122,005	(62,628)	(34,458)	78,649
Non-income earning charitable activity	-	1,373	(14,585)	13,212	-
	55,654	136,263	(89,272)	(23,996)	78,649
<i>Designated</i>					
Employee Retention Fund	-	-	-	19,000	19,000
Lynx Special Project	4,693	-	(9,578)	4,885	-
	4,693	-	(9,578)	23,885	19,000
Total unrestricted funds	60,347	136,263	(98,850)	(111)	97,649
Restricted					
Forest Litigation Collaborative (Biomass)	-	152,071	(156,251)	73	(4,107)
Kept Wild	2,167	75,452	(75,492)	-	2,127
Lynx Feasibility	1,869	65,439	(67,335)	27	-
Lynx Missing Species	-	32,662	(26,434)	-	6,228
Rewilding Legal Briefings - CCF	1,128	270,157	(268,148)	-	3,137
Rewilding Legal Briefings - UK - RB	(590)	8,100	(7,752)	242	-
Rwanda Ecosystem Restoration (Kigali)	232	73,283	(73,284)	(231)	-
Save our Rivers	-	8,424	(8,424)	-	-
White Tailed Eagles - NE	-	9,115	(9,115)	-	-
Total restricted funds	4,806	694,703	(692,235)	111	7,385
Total funds	65,153	830,966	(791,085)	-	105,034

The Lifescape Project Limited

Notes to the Financial Statements for the Year Ended 30 April 2024

The specific purposes for which the funds are to be applied are as follows:

Biomass Judicial Review - A judicial review of the UK biomass strategy.

Forest Litigation Collaborative (Biomass) - Legal Action for the protection and restoration of forests.

Kept Wild - Exploring legal barriers to ecological restoration.

Lynx Feasibility - Scientific Feasibility Study.

Lynx Missing Species - Public consultation on a potential Lynx reintroduction.

Lynx Missing Species - Scotland - Public consultation on a potential Lynx reintroduction.

Rewilding Law - CCF - Providing legal guidance to others involved in ecological restoration.

Rewilding Law - RB - Providing legal guidance to others involved in ecological restoration.

Rewilding Law - RSWT - Providing legal guidance to others involved in ecological restoration.

Rewilding Legal Briefings - CC - Providing legal guidance to others involved in ecological restoration.

Rewilding Legal Briefings - UK - RB - Providing legal guidance to others involved in ecological restoration.

Rwanda Ecosystem Restoration (Kigali) - Providing environmental economics support to ecosystem restoration in Rwanda.

Save our Rivers - Potential legal challenge to an infrastructure project impacting a protected area.

White Tailed Eagles - NE - Scientific feasibility study and public consultation.

White Tailed Eagles - RB - Scientific feasibility study and public consultation.

Wolf Culling Switzerland - Legal challenge of the Swiss government decision to cull wolves.

Designated

Lynx Special Project - Ecological modelling of hypothetical lynx populations.

Employee Retention Fund - Fund to provide for regradings to reflect experience and expertise

Unrestricted

Income Earning Contracts - Different projects that include:

- Assessment of values of nature.
- The Natural Capital Laboratory Project.
- Monitoring biodiversity change and trialling new methodologies.
- Rewilding advice and guidance.

Non-income earning charitable activity - Activities to support charitable work associated with rewilding.

Management and Operations - Core staff and operating expenses.

The Lifescape Project Limited

Notes to the Financial Statements for the Year Ended 30 April 2024

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 30 April 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	2,827	-	2,179	5,006
Current assets	163,268	32,100	356,499	551,867
Current liabilities	(67,703)	-	(328,178)	(395,881)
Total net assets	98,392	32,100	30,500	160,992

	Unrestricted funds		Restricted funds	Total funds at 30 April 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	3,700	-	1,301	5,001
Current assets	103,385	19,000	239,289	361,674
Current liabilities	(28,436)	-	(233,205)	(261,641)
Total net assets	78,649	19,000	7,385	105,034

22 Analysis of net funds

	At 1 May 2023	Cash flow	At 30 April 2024
	£	£	£
Cash at bank and in hand	316,639	217,947	534,586
Net debt	316,639	217,947	534,586

	At 1 May 2022	Cash flow	At 30 April 2023
	£	£	£
Cash at bank and in hand	181,155	135,484	316,639
Net debt	181,155	135,484	316,639

23 Related party transactions

During the year the charity made the following related party transactions:

A Eagle

(A Eagle is related to P Eagle, a trustee.)

A Eagle is an employee of The Lifescape Project Limited and received remuneration in their role as Chief Executive Officer. The total cost to the charity was £80,182. At the balance sheet date the amount due to/from A Eagle was £Nil (2023 - £Nil).