

CHEETAH CONSERVATION FUND - UK

Charity Number 1193293

FINANCIAL STATEMENTS YEAR ENDED 28 FEBRUARY 2025

CONTENTS	Page
Trustees' Annual Report	2
Report of the Independent Examiner	5
Statement of Financial Affairs	6
Balance Sheet	7
Notes to the financial statements	8

CHEETAH CONSERVATION FUND - UK

TRUSTEES' ANNUAL REPORT

The Trustees present their report and the financial statements of the Cheetah Conservation Fund - UK (*"the Charity"*) for the year ended 28 February 2025.

LEGAL STATUS

The Charity is a Charitable Incorporated Organisation ("**CIO**") governed by a constitution dated 16 September 2020 and registered with the Charity Commission on 28 January 2021.

TRUSTEES

The Trustees who served the Charity during the period were as follows:

Giles Clark
Katie Clements
Dr Jane Galton
Laurence Morgan
Spencer Phillips (chairman)
Ahson Toru
Julia Wall-Clarke

OBJECTIVES OF THE CHARITY

The Charity undertakes to promote for the public benefit the conservation and protection of the cheetah and other predators, and the ecosystems of their natural habitats, including local communities where humans and cheetahs co-exist, through the provision of grants to affiliated Cheetah Conservation Fund organisations in Africa for conservation, education, research and promoting biodiversity.

ORGANISATION

The Charity works in association with Cheetah Conservation Fund Namibia (CCF Namibia), a registered voluntary trust in Namibia and the Cheetah Conservation Fund Somaliland (CCF Somaliland). The Charity also collaborates closely with Cheetah Conservation Fund USA and other international affiliates in Canada and Europe, all dedicated to raising funds for cheetah conservation.

RESERVES POLICY

The Trustees have considered their policy on financial reserves in light of the planned activity of the Charity and have concluded that they should have as a minimum the equivalent of three months' operating expenditure available in reserve.

TRANSFER OF ASSETS FROM UNINCORPORATED CHARITY

The Charity is a CIO. The Trustees of this charity are the same as those of an unincorporated charity with the same name and same charitable objectives (charity number 1079874). The assets and trade of the unincorporated charity were transferred into this CIO on 1 March 2024. Donations received into the legacy unincorporated charity's bank accounts during the year to 28 February 2025 have been transferred and recognised as income in this CIO.

CHEETAH CONSERVATION FUND - UK

GRANT MAKING POLICY

Requests for grants are reviewed and approved by the Chair and Board of Trustees. Grants are provided for cheetah conservation, education, farmer training and research into cheetah behaviour, reproduction and ecology as well as for general upkeep and welfare of orphaned cheetahs.

TRUSTEE SELECTION

Trustees are identified by members of the board and their inclusion is subject to a vote in accordance with the Trust Deed.

REVIEW OF MAJOR RISKS

The Trustees have considered risks and feel that risk management policies currently in place are sufficient.

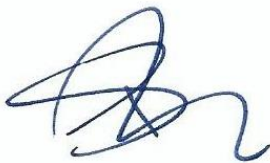
PUBLIC BENEFIT STATEMENT

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit.

CHARITY'S PRINCIPAL ADDRESS

Cheetah Conservation Fund UK c/o 46 Abbot's Ride, Farnham, Surrey, GU9 8HZ

Approved by the Trustees on 9 December 2025 and signed on behalf of the Trustees by

A handwritten signature in blue ink, appearing to be 'Spencer Phillips', written over a light blue rectangular background.

Spencer Phillips

Chairman

CHEETAH CONSERVATION FUND - UK

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF THE CHEETAH CONSERVATION FUND-UK

I report on the accounts of the Cheetah Conservation Fund - UK for the year ended 28 February 2025, which are set out on pages 5 to 9.

Respective Responsibilities of the Trustees and the Independent Examiner

The Trustees are responsible for the preparation of the accounts; you consider that an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act;

- i. to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- ii. to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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.

During the year the charity assumed the activities, assets and liabilities of the unincorporated charity with the same charitable purposes and trustees. In accordance with the Charities Act 2011, Charity Commission guidance and the Charities SORP, this transfer represents a restructuring under common control and has not been treated as income for the purposes of determining gross income.

Independent Examiner's Statement

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

- the accounting records were not kept in accordance with Section 130 of the 2011 Act; and
- the accounts did not accord with the accounting records;
- 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.



Thomas Walker (ICAEW number 4291499)

CHEETAH CONSERVATION FUND - UK

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 28 FEBRUARY 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
INCOMING RESOURCES					
Donations and legacies	2	136,052	61,806	197,858	-
Charitable activities		1,886	-	1,886	-
Interest receivable	3	1,818	-	1,818	-
TOTAL GROSS INCOME		139,757	61,806	201,562	-
Transfer from unincorporated charity	8	90,311	6,943	97,255	-
TOTAL INCOMING RESOURCES		230,068	68,748	298,817	-
RESOURCES EXPENDED					
Raising funds		(96,728)	-	(96,728)	-
Charitable expenditure:					
Charitable activities	4	(44,804)	(25,779)	(70,583)	-
Governance	5	(2,372)	-	(2,372)	-
TOTAL RESOURCES EXPENDED		(143,904)	(25,779)	(169,683)	-
NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR		86,164	42,970	129,134	-
Balances brought forward		-	-	-	-
Balances carried forward		86,164	42,970	129,134	-

The notes on pages 7 to 9 form part of these financial statements

CHEETAH CONSERVATION FUND - UK

BALANCE SHEET AS AT 28 FEBRUARY 2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Cash and cash equivalents		129,134	-
Accrued income		-	-
TOTAL CURRENT ASSETS		129,134	-
CURRENT LIABILITIES			
Accrued expenses		-	-
TOTAL ASSETS LESS CURRENT LIABILITIES		-	-
FUNDS			
Restricted	7	42,970	-
Unrestricted		86,164	-
TOTAL FUNDS		129,134	-

These financial statements were approved by the members of the Board of Trustees on 9 December 2025 and were signed on their behalf by



Spencer Philips

Chairman

The notes on pages 7 to 9 form part of these financial statements

CHEETAH CONSERVATION FUND - UK

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 28 FEBRUARY 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The charity is a Public Benefit Entity as defined by FRS102.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular reasons. The cost of raising and administering such funds are charged against the specific fund.

Incoming resources

All incoming resources are accounted for on an accruals basis. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. Donated products and services are included as income at their estimated value and a corresponding amount included in charitable activities. No amounts are included in the financial statements for services donated by volunteers.

Resources expended

All expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered. Fund raising costs are those incurred in seeking voluntary contributions and include the cost of disseminating information in support of charitable activities. Management and administration costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Going concern

At the time of approving the financial statements the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and have therefore prepared the accounts on a going concern basis.

2. DONATIONS AND FUNDRAISING

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	132,018	61,806	193,824	-
Legacies	4,034	-	4,034	-
	136,052	61,806	197,858	-

CHEETAH CONSERVATION FUND - UK

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 28 FEBRUARY 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
3. INTEREST RECEIVABLE				
Bank interest	1,818	-	1,818	-
4. CHARITABLE ACTIVITIES				
CCF Namibia	-	2,310	2,310	-
CCF Somaliland	44,804	-	44,804	-
CCF USA	-	23,469	23,469	-
	44,804	25,779	70,583	-
5. GOVERNANCE				
Expenses	2,157	-	2,157	-
Bank charges	215	-	215	-
	2,372	-	2,372	-

6. TRANSACTIONS WITH TRUSTEES

There were no transactions with any trustees in the year to 28 February 2025 (there were no transactions in the year to 29 February 2024).

7. RESTRICTED FUNDS

	Balance at 29 February 2024	Transferred from CIO	Incoming resources	Resources expended	Balance at 28 February 2025
Kenya cheetah support	-	320	320	-	640
Livestock guard dog programme	-	4,563	7,195	(2,310)	9,448
Reducing Illegal Wildlife Trade	-	60	-	-	60
Legal / wildlife crime	-	-	23,469	(23,469)	-
Rewilding cheetahs	-	-	5,454	-	5,454
Cheetah care	-	2,000	25,368	-	27,368
Total	-	6,943	61,806	(25,779)	42,970

8. TRANSFER OF ASSETS FROM UNINCORPORATED CHARITY

As noted in the Trustees' Annual Report, the assets and trade from an unincorporated charity (with the same name, charitable objectives and same trustees as this CIO) were transferred into this CIO on 1 March 2024.