

LION LANDSCAPES

England & Wales · Charity number 1190168

Details

Status Registered

Legal form CIO

Registered 2020-06-29

Register [View on the Charity Commission register](#)

Contact

Address Highcliffe
New Road
Teignmouth
TQ14 8UL

Phone +447939459199

Email info@lionlandscapes.org

Website www.lionlandscapes.org

Activities

Objects: To promote, for the benefit of the public, the conservation and protection of wild carnivores, their prey, and their natural habitat, in particular by protecting and improving the lives and livelihoods of people sharing the landscape with wild carnivores and their prey and building the capacity of in-country organisations, projects and people who do, or may, influence the conservation of wild carnivores, their prey and their natural habitat, to better ensure the achievement of these objects.

Activities: Lion Landscapes is the largest grassroots lion conservation project in the world, operating in Kenya, Tanzania and Zambia. We work in partnership with local stakeholders to develop programmes that support people, lions, their prey and habitat in order to build a better future for people and wildlife, Our aim is to stop the loss, reduce the cost and unlock the value of living with wild carnivores.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Environment/conservation/heritage

Geography

- **Area of benefit:** OVERSEAS
- Kenya
- Tanzania
- Zambia

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£1,458,083	£1,184,083	£2,187,634	87
2024-04-30	£1,974,852	£853,015	£1,913,634	65
2023-04-30	£993,909	£813,724	£791,798	61
2022-04-30	£870,111	£594,929	£611,827	47
2021-04-30	£476,087	£139,442	-	-

Trustees

Name	Role	Appointed
BRIAN ARTHUR CHARLES MAYHEW		2024-10-03
Prof Adam George Hart		2024-10-03
Prof. Dr. David Whyte Macdonald		2020-04-14

LION LANDSCAPES

England & Wales - Charity number 1190168

Accounts

Charity registration number: 1190168

LION LANDSCAPES
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

CONTENTS

	Page
Reference and Administrative Details	3
Trustees' Report	4 to 12
Auditor's Report	13 to 15
Statement of Financial Activities	16
Balance Sheet	17
Statement of Cash Flows	18
Notes to the Accounts	17 to 27

Reference and Administrative Details

Trustees	Position	Appointed	Resigned
Dr. D Macdonald	Trustee	20 April 2020	
B A C Mayhew	Trustee	3 October 2024	
Prof. A G Hart	Trustee	3 October 2024	

Charity Registration Number 1190168

Principal address

Highcliffe
New Road
Teignmouth
Devon
TQ14 8UL

Auditor

Gary Randall
Prydis Accounts Limited
Clyst House
Manor Drive
Clyst St. Mary
Exeter
EX5 1GB

**Trustees' Annual Report for
the period from 1 May 2024
to 30 April 2025**

Charity name: Lion Landscapes Charity
Registration number: 1190168

The Trustees of Lion Landscapes present their annual report together with the financial statements of the charity for the year ended 30th of April 2025 and confirm they comply with the requirements of the Companies Act 2006 and the Charities Act 2011, the Constitution for a Charitable Incorporated Organisation and the Charities SORP (FRS 102).

The board of trustees are satisfied with the performance of the charity during the period, and the position of the charity on the 30 April 2025, and considers that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

1. Objectives and Activities

1.1 A Summary of Our Programmes

- Community Camera Trapping plus (CCT+) is our flagship programme for unlocking benefits associated with coexisting with wildlife. This programme actively links verified wildlife presence (from community-based camera traps and collar data) and verified positive conservation actions to tangible benefits such as healthcare, veterinary care, education and infrastructure development. These exchanges of benefits for conservation outcomes are governed by conservation agreements, co-developed by Lion Landscapes and the communities we work with.
- The Lion Ranger Programme works to train rangers across the landscape to prevent or respond quickly and effectively to incidents of human-carnivore conflict, following agreed best practices for lion conservation.
- The Coexistence and Protection Training (CoPro) broadens the reach of our Lion Ranger training to offer the same comprehensive, adaptable training, designed to reduce human wildlife conflict and effectively prevent or mitigate wildlife poisoning, to non-rangers. We believe that empowering local communities and conservation partners with the right knowledge and skills is essential for effective conservation and the well being of both people and wildlife.
- Collaring for Coexistence works to give livestock owners access to real-time lion movement data from lions that have killed livestock in the past, allowing livestock owners to make informed decisions regarding where they graze their livestock that reduce the loss of livestock to lions.
- Our community-based Lion Extension Officers (LEOs) support their communities to implement predator proof livestock husbandry practices, and also respond quickly to reports of livestock predation, mitigating retaliatory killing. When poisoning events do occur, LEOs are trained to respond and minimise negative impacts on wildlife, people and livestock.
- Lion Defenders have a similar role to the LEOs but also work to prevent lion hunts for cultural reasons.
- The Predator Proofed Bomas programme aims to encourage the protection of livestock enclosures. In Kenya we do demonstrations on how to build wire-mesh enclosures and then support the transport of materials and construction. In Tanzania, all the materials are purchased in bulk by Lion Landscapes and we manage the construction of the enclosures. When a wire enclosure is not adequate, we also supply "Lion Lights" as a deterrent to predators.
- The Wildlife Clubs engage students in secondary schools in environmental conservation activities in their normal school curriculum. The programme works through a training-the-trainers model targeting the teachers.
- Some schools also receive porridge so the students get at least one nutritious meal in school.
- Film nights held at community centres or remote households also help to engage communities through the projection of wildlife documentaries and give information on predator-proof livestock husbandry and the human and livestock health risks of misusing poisons to kill wildlife.

- Park trips give community members the opportunity to visit the protected areas nearby and enjoy wildlife in a non-threatening way.
- The Lion Friendly Livestock programme in Kenya is a collaboration between Lion Landscapes and livestock producers to develop a Lion Friendly certification, verify that standards are being reached, and also help support activities in the landscape that improve rangeland regeneration.
- Financial literacy training is provided to pastoral women's groups in order to help them explore alternative savings and credit options to keeping goat and sheep herds. Reducing dependency on livestock for daily financial needs helps rangeland regeneration and increases pastoral family resilience. This Programme also works with financial service providers to develop products that are suitable for rural pastoralists.

1.2 Kenya (Laikipia Landscape)

Laikipia is a critical conservation area, home to Kenya's third-largest lion population as well as endangered species like African wild dogs and critically endangered vultures.

However, the area's biodiversity and ecosystem health are under threat due to high levels of human-wildlife conflict and unsustainable land practices, particularly unsustainable livestock production and grazing in traditional pastoral areas. The primary source of human-wildlife conflict in Laikipia is livestock predation by large carnivores. For pastoralist communities that depend on livestock for their livelihoods, the economic impact of these losses can be severe. In response, retaliatory actions, such as poisoning or snaring, are sometimes employed, which can have devastating ecological consequences beyond the targeted predators. Poisoning incidents, for instance, also affect scavenger species like vultures, whose populations are already critically low. This year we have continued addressing these issues through a series of initiatives that engage communities as well as private conservancies.

In Laikipia, all programmes listed in the section above (except for Lion Defenders, which is in Tanzania only) operated over this reporting period. Key noteworthy points are that our team of Lion Extension Officers grew from 8 to 18, helping to implement conflict mitigation measures such as finding lost livestock, reinforcing traditional livestock enclosures, and providing vet medicine to wounded livestock, as well as responding to conflict events and collecting good quality data. We also re-branded and expanded the reach of Lion Ranger training. Coexistence training in the communities was formerly only delivered by our partners The Peregrine Fund. However, we have started augmented their efforts by expanding the reach of the Lion Ranger training and tailoring it for delivery to non-rangers. Re-branded as CoPro (coexistence and protection) training, this training addresses HWC mitigation strategies, sustainable grazing practices, and wildlife identification, which are essential for rangers and non-rangers alike. The Laikipia teams also implemented the first camera trapping grid in Laikipia east for large-carnivore and general biodiversity monitoring. This is the start of a continuous monitoring programme that will span the whole Laikipia landscape.

Community Camera Trapping plus (CCT+) has continued to be implemented in 5 communities across Laikipia, linking verified wildlife presence from community based camera traps and positive conservation actions to tangible benefits such as healthcare, veterinary care, education and infrastructure development. During this reporting period, this concept was adapted to also include our survey cameras, whereby images captured on survey camera traps on community land also translated into benefits for that community. This approach meant that survey cameras were protected by local communities, who saw value in them, giving us better data and delivering more benefits to communities linked to wildlife presence.

Finally, addressing rangeland regeneration, as a major threat to all biodiversity in Laikipia including lions, continues to be a priority, with the continued development of the Lion Friendly Livestock programme activities.

Achievements & Performance

Indicator	Kenya 23/24	Kenya 24/25	Notes
Lion movement maps generated and shared	2,818	700	Most conservancies have access to ER and don't need maps. They can see the data in real time.
Sightings collected – Lion	588	107	Changed the priority of data received from conservancies to conflict
Sightings collected - Large carnivores	1,665	104	Changed the priority of data received from conservancies to conflict
HWC - Lions killed in retaliation for livestock killing	4	1	
HWC - Large carnivores killed - not lions	4	7	
Total HWC incidents responded to	630	361	
HWC - Proactive livestock husbandry visits & boma advice	2,277	7,776	
Total KMs patrolled	26,154	60,995	Doubled number of LEOs
Number of lions collared and monitored	15	10	
CCT - Benefits distributed (\$)	7,368	13,294	
DVD nights - People reached	5,858	3,094	
Training - People trained (Coexistence Co-op, LFL)	2,461	2,745	
Number of trained LEOs employed	9	18	

Other key achievements included:

- More than doubling of the number of Lion Extension Officers, from 8 to 18.
- Expanding and re-branding the Lion Ranger Training to provide similar training to non-rangers across the landscape.
- Conducting the first of many big camera trap surveys in Laikipia.
- Trialing the CCT-Survey approach to help protect survey cameras on community land whilst also providing communities with additional benefits from wildlife.

1.3 Tanzania (Rungwa-Ruaha and Selous-Nyerere Landscapes)

Focused on two critically important, vast landscapes in southern Tanzania: Rungwa-Ruaha and Selous-Nyerere. These landscapes include the two largest National Parks in East Africa, as well as Game Reserves and human-dominated land. They support two of the largest remaining lion populations and are global strongholds for many other species. Despite the international significance of these landscapes, they have received very little conservation or research attention.

There is intense human-carnivore conflict in these landscapes, leading to very high rates of wildlife killing. Key threats are retaliatory and preventative killing to protect stock, and cultural lion killing for prestige. The Project was established in Ruaha in 2009 and expanded to Selous in 2020. In both cases, the first dedicated carnivore research & conservation project in these key landscapes. Lion Landscapes has approximately 60 employees working in Tanzania, all but one of whom are African, along with a further approximately 20 individuals engaged from local communities to support our programmes.

In Ruaha, Lion Landscapes has continued to work with 13 villages bordering Ruaha National Park, implementing a variety of education, mitigation and benefits programmes. There were a total of 13 communities that participated in the Community Camera Trapping (+) programme. A team of 14 Conflict Officers monitored close to 500 livestock enclosures to monitor trends in livestock loss and map conflict hotspots. A team of 18 Lion Defenders also patrolled village land and assisted in protecting livestock to reduce retaliatory carnivore killings. We continued to protect livestock enclosures using wire mesh, lion lights or traditional methods. Fortified porridge was given daily to over 1,200 students in three primary schools, 36 secondary school scholarships were provided and 8 tertiary education scholarships were provided. After careful evaluation of data quality issues, we decided to interrupt the guide sightings programme in Ruaha National Park, a programme where lodge guides collected carnivore sighting data.

In Selous a team of up to 11 Lion Extension Officers helped collect data on conflict and implement mitigation measures such as finding lost livestock, reinforcing traditional livestock enclosures, and providing vet medicine to wounded livestock. We continued to protect livestock enclosures with “lion lights”. The CCT+ programme continued to be implemented in three communities that received benefits from the presence of wildlife on their land. In addition to the human-wildlife conflict work, we also continued our large carnivore monitoring in the Selous Game Reserve, repeating some of the camera trap grids that started in 2020. Following the same reasoning as in Ruaha, the carnivore sightings programme was also interrupted.

Achievements & Performance

Indicator	Tanzania 23/24	Tanzania 24/25	Notes
CCT - Benefits distributed (\$)	57,520	37,715	Mix of currency devaluation and more villages added to CCT+, where penalties reduce the final cash pot.
Bomas protected by all methods	196	274	
HWC - Incidents responded to	364	247	
Heads of livestock recovered	971	958	
Lion spoor counted	250	251	
Lions killed in retaliation for livestock killing	3	6	
Number of people reached by DVD nights	8,071	2,167	Focused on homesteads and no MBOMIPA cup
Number of people taken to the park	258	748	
Number of people trained	964	301	Reduced effort anti-poisoning training in Rufiji
Number of Simba Scholars supported	36	36	
EM - Area surveyed using camera traps (sq km)	400	2500	Merged several grids into one
EM - Camera trap grids	2	1	

Other key achievements included:

Ruaha:

- CCT+ was expanded to 3 more communities in the Ruaha landscapes, bringing the total to eight communities. Five communities still have the normal CCT programme, but we don't think changing to CCT+ would be necessary.
- In partnership with NCZ we improved and implemented the poisoning prevention training in Ruaha. It was the first time this training was implemented in Ruaha, and this was a great opportunity to test and tailor adaptations.
- We successfully collared 7 lions in areas of potential conflict bordering areas targeted by our conflict mitigation work.

Selous:

- All CCT+ villages agreed to sign one-year contracts instead of the three-month version we were signing up to this point. This signals increased trust on the community's side.
- We continued to improve the basecamp and added accommodation for students, interns and volunteers.
- We completed the Wildlife Club in five primary schools with 358 students.
- Successfully collared 7 lions in Nyerere/Selous.

2. Innovative approaches to conservation.

The Trustees and the CEOs have the goal of diversifying income streams for Lion Landscapes and seeking innovative approaches to conservation. As an organisation, one of our goals is to improve our financial resilience through diversifying our income. We sometimes make investments and partner with enterprise activities. We may also develop enterprise activities of our own in the future, within the bounds of our charitable status. During the 2024-25 financial year Lion Landscapes has continued to work towards these goals through Lion Carbon, Lion Friendly Livestock, investment in BaoTree, and through work developing new financial mechanisms linked to successful carnivore conservation outcomes.

2.1 Lion Carbon

Lion Carbon is a premium REDD+ offset project developed in partnership with BioCarbon Partners (BCP). Lion Landscapes has an agreement with BCP that any credits we sell will result in us receiving the (5%) agent's fee as unrestricted funding for our carnivore conservation activities. The number of credits available for sale are still limited until the verification of new project areas is completed by BCP, but some credits were made available for LL to sell and Cincinnati Zoo agreed to offset using Lion Carbon. While income from Lion Carbon is small, it is unrestricted and therefore valuable to our operations. We will therefore continue to work to grow these sales moving forwards. Lion Landscapes is still 100% 'climate positive', using Lion Carbon to offset double our annual carbon emissions.

2.2 Lion Friendly Livestock

Rangeland degradation and poor agricultural practices threaten biodiversity, amplify poverty by reducing returns on investment, and can increase climate change vulnerability for local pastoralist people. The Lion Friendly Livestock (LFL) programme works to improve the resilience of local pastoralist livelihoods through enabling and incentivising more sustainable livestock production. While this programme does not yet result in any direct income for LL activities, it is helping to embed lion conservation activities into sustainable livestock production in Laikipia, and has the potential to generate additional revenue for livestock producers, initially through increased competitive advantage and in the future the potential for premium priced products, linked to the presence of healthy lion populations. Once the value of being Lion Friendly is demonstrated, then positive conservation activities will be incentivised and supported by livestock producers. During this reporting period, we completed a Darwin grant for LFL and are now exploring ways to embed Lion Friendly standards into other financial mechanisms being developed on the landscape. Like the biodiversity credits (below).

2.3 Biodiversity Credits

The Lion Lifeline grant supports the development of innovative financial mechanisms linked to biodiversity conservation outcomes. This work is being done in partnership with Natural State and WildCRU. Two mechanisms are being developed in two landscapes: a Coexistence Bond in Selous and a stacked carbon and biodiversity credit in Laikipia. In both, income for communities or other land owners will be tied to lion conservation and broader ecosystem outcomes, with the aim of attracting sustainable finance for nature (including large carnivores) while ensuring tangible benefits for local communities. During the reporting period, strong progress was made: new monitoring tools were developed, including aerial image classifiers, camera-trap dashboards, and bioacoustic systems, alongside biodiversity surveys in Zimbabwe and preparations for Laikipia, Kenya. Community engagement expanded in Laikipia (Kenya) and Selous-Nyerere (Tanzania), where conservation contracts and camera-trap programs are already delivering local benefits such as healthcare and education support. On the financial side, the team created a draft bond-based structure ("Coexistence Bond") to serve as a pilot mechanism, while also collaborating with the Social Carbon Foundation to develop an integrated Nature Stewardship Credit framework. Both have large carnivore conservation metrics as a key outcome. The next phase will engage potential investors in deepening financial design, expand surveys, and strengthen community partnerships, positioning the program as a model for linking conservation, community well-being, and sustainable investment.

2.4 Investment

We continued with our investment in Baotree but there were no new contributions. The valuation of Baotree at the end of this book year, based on an internal valuation, was £3,500,000. Lion Landscapes owns 7,389 shares, or 0.60% of the company, which equated to £19,049.50.

3. Volunteers

Lion Landscapes has been fortunate to rely on a few key volunteers in the past years. This year Joni Overbosch has been invaluable in her role supporting senior leadership by leading a series of important strategic projects, including supporting Lion Landscapes' Administration, Fundraising and Communication efforts. She has donated 16 hours of her time per week, which has a value of £13,500 this year.

4. Financial Review

Lion Landscapes is an early-stage charity in a growth phase. The trustees consider that the financial performance of the charity during the year has been satisfactory.

The trustees are pleased to report that in 2024-2025 Lion Landscapes' total incoming resources were £1,458,083 and total expenditure was £1,184,083. (the majority of the excess income related to restricted funds received for expenditure for future financial years).

Total funds at the end of the period total £2,187,634, comprising £1,097,898 of restricted funding for programmes and £1,089,736 of unrestricted funding. A significant proportion of the charity's funding is typically received early in a calendar year, the majority of which is required to be spent during the same calendar year, although some may be restricted to future years. Due to the timing of the charity's financial year end (30th April) this usually results a significant balance of in restricted funds at the end of the period, the majority of which relates to expenditure that is committed to be spent during the subsequent financial period.

Review of the charity's financial position at the end of the period	Para 1.21	The charity maintained a healthy financial position, with funding received exceeding expenditure during the period. The charity increased its expenditure on charitable activities by £268,822 compared to the previous period, to £1,184,083. Income was £1,485,083, of which £117,180 was unrestricted funding. The charity intends to maintain the balance of being able to add to reserves whilst it continues to grow to ensure that funding is available to support existing operations as well as the expansion of its programmes.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Lion Landscapes is a rapidly growing organisation and our policy is to hold at least 12 months of operational expenditure in reserves (if unrestricted funding allows) to be able to expand when the opportunity arises or remain in operation if funding suddenly falls short.
Amount of reserves held	Para 1.22	At the end of the period the charity held as reserves the unrestricted funds of £1,089,736 which equates to just over 10 months of operational expenditure.
Reasons for holding zero reserves	Para 1.22	N/a.
Details of fund materially in deficit	Para 1.24	None.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The trustees do not have any issues regarding the ability of the charity continuing as a going concern.

4.1 Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Lion Landscapes sometimes holds funds as a custodian on behalf of others, such as organisations with whom we have a mentorship agreement. These funds arrive in our accounts and we distribute them to them as a lump sum as soon as requested. The receiving organisations do their accounting against these lump sums.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	This year funds have been raised for: - IUCN HWC specialist group. - North Carolina Zoo IUCN used our accounts to receive funds for the development of a new HWC strategy and for other general programmes implemented by the HWC specialist group. North Carolina Zoo to pay the salary of an employee that is legally employed by Lion Landscapes since NCZ do not have a legal entity in Tanzania.
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	All funding goes into the organisational accounts as Custodian Funds received (donation). During funding meetings, these funds are allocated to different projects. During this allocation process, all funds raised as custodians will be earmarked as donations and sent straight to them or will be kept in the accounts on request of the receiving organisation.

4.2 Risk management and identification of risk

The trustees have not deemed it necessary to set up separate Finance and Audit Risk Committees but review the risk associated with funds held at the Charity's Board Meetings. The charity's trustees and executives monitor the specific risks including operational risks on an ongoing basis and the board is confident that the necessary steps are being taken to prevent them and mitigate their impacts should they occur.

5. Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	Charitable Incorporated Organisation (CIO)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	According to Art.34 of the Constitution, the trustees may appoint by ordinary resolution a person willing to act as a trustee. Candidates are put forward in a quarterly board meeting and upon approval of a majority of the Trustees, they will be asked to become a trustee.

6. Reference and Administrative details

Charity name	Lion Landscapes
Other name the charity uses	-
Registered charity number	1190168
Charity's principal address	Highcliffe, New Road, Teignmouth, TQ14 8UL Devon, United Kingdom



7. Trustees

This reporting period Moreangels Mbizah left the Board due to overwhelming commitments and we thank her for the time she gave to us while she could. Also, due to difficulties with opening savings accounts in the UK with Trustees not resident in the UK, Caroline Chepkwone, Tom Leiden, Kerry Hancock and Maureen Meeng resigned as Trustees and moved across to form our Advisory Board, and we are very grateful for their continued strategic, financial and conservation guidance to help grow Lion Landscapes to the next level. David McDonald remains as a Trustee and has been joined by Adam Hart and Charlie Mayhew, who became Trustees during this reporting period. We give them a warm welcome.

Name	Nationality	Date appointed (period)	Date of retirement
Prof. David Macdonald	British	14-04-2020 (5 years)	
Charles Mayhew OBE	British	03-10-2024 (1 year)	
Prof. Adam Hart	British	03-10-2024 (1 year)	
Dr. Moreangels Mbizah	Zimbabwean	13-04-2022 (3 years)	12/04/2025
Karen Hancock	South African/Dutch	13.04.2022	12.04.2025
Maureen Meeng	Dutch	13.10.2021 (3 years)	12.10.2024
Tom Leiden	American	13.07.2022	16.10.2024
Caroline Chepkwony	Kenyan	12.10.2022	11.01.2025

8. Declarations

The trustees declare that they have approved the trustees' report above. Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	David Whyte Macdonald	Adam Hart
Position (e.g. Secretary, Chair, etc.)	Chair	Trustee
Date	20/01/2026	20/01/2026

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF LION LANDSCAPES**

Opinion

We have audited the financial statements of Lion Landscapes (the 'trust') for the year ended 30 April 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the trust's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE
TRUSTEES OF LION LANDSCAPES

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matter

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

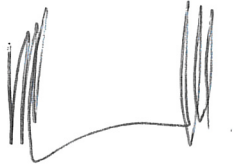
This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

LION LANDSCAPES

**INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE
TRUSTEES OF LION LANDSCAPES**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Gary Randall (Senior Statutory
Auditor)
For and on behalf of Prydis Accounts
Limited**

**Chartered Accountants
Statutory Auditor**

28/01/2026

Clyst House
Manor Drive
Clyst St. Mary
Exeter
Devon
EX5 1GB

Prydis Accounts Limited is eligible for appointment as auditor of the trust by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

Statement of financial activities for the year ended 30 April 2025
(including summary income and expenditure account)

	Unrestricted funds £	Restricted income funds £	Total funds 30.04.2025 £	Total funds 30.04.2024
Income (Note 3)				
Income and endowments from:				
Donations, legacies and grants	113,511	1,340,903	1,454,414	1,956,799
Other	3,669		3,669	18,053
Total	<u>117,180</u>	<u>1,340,903</u>	<u>1,458,083</u>	<u>1,974,852</u>
Expenditure (Note 4)				
Expenditure on:				
Charitable activities	63,618	1,120,465	1,184,083	853,015
Total	<u>63,618</u>	<u>1,120,465</u>	<u>1,184,083</u>	<u>853,015</u>
Net income/(expenditure)	<u>53,562</u>	<u>220,438</u>	<u>274,000</u>	<u>1,121,837</u>
Net movement in funds	<u>53,562</u>	<u>220,438</u>	<u>274,000</u>	<u>1,121,837</u>
Reconciliation of funds:				
Total funds brought forward	1,065,023	848,611	1,913,634	791,797
Transfer of funds	-28,849	28,849	0	0
Total funds carried forward	<u>1,089,736</u>	<u>1,097,898</u>	<u>2,187,634</u>	<u>1,913,634</u>

Balance sheet as at 30 April 2025

		Unrestricted funds £	Restricted income funds £	Total 30.04.2025 £	Total 30.04.2024
Fixed assets					
Tangible assets	(Note 9)	3,831	249,340	253,171	223,352
Current assets					
Debtors	(Note 10)	27,593	579	28,172	12,894
Investments	(Note 11)	19,050		19,050	19,064
Cash at bank and in hand	(Note 12)	<u>1,058,858</u>	<u>847,979</u>	1,906,837	1,671,447
Total current assets		<u>1,105,501</u>	<u>848,558</u>	<u>1,954,059</u>	<u>1,703,405</u>
Creditors: amounts falling due within one year	(Note 13)	19,596	0	19,596	13,123
Net current assets		<u>1,085,905</u>	<u>848,558</u>	<u>1,934,463</u>	<u>1,690,282</u>
Total assets less current liabilities		<u>1,089,736</u>	<u>1,097,898</u>	<u>2,187,634</u>	<u>1,913,634</u>
Total net assets		<u>1,089,736</u>	<u>1,097,898</u>	<u>2,187,634</u>	<u>1,913,634</u>
Funds of the Charity					
Restricted income funds	(Note 17)		1,097,898	1,097,898	848,611
Unrestricted funds		<u>1,089,736</u>		1,089,736	1,065,023
Total funds		<u>1,089,736</u>	<u>1,097,898</u>	<u>2,187,634</u>	<u>1,913,634</u>

Signed by two trustees on behalf of all
the trustees

Signed



Name

David Whyte MacDonal

Date

20/01/2026

Signed



Name

Adam Hart

Date

20/01/2026

Statement of Cash Flows
(FRS 102 / Charities SORP)

Prepared in accordance with Section 7 of FRS 102 and Module 14 of the Charities SORP (FRS 102)

Cash flows from operating activities	£
Net cash provided by operating activities (see Note A)	383,576
Cash flows from investing activities	
Purchases of tangible fixed assets	-153,541
Proceeds from disposal of tangible fixed assets	<u>4,786</u>
Net cash used in investing activities	<u>234,821</u>
Cash flows from financing activities	
Net cash from financing activities	-
Net increase in cash and cash equivalents	235,390
Cash and cash equivalents at beginning of year	<u>1,671,447</u>
Cash and cash equivalents at end of year	<u>1,906,837</u>

Note A: Reconciliation of net movement in funds to net cash provided by operating activities

	£
Net movement in funds	274,000
Adjustments for non-cash items:	
Depreciation of tangible fixed assets	67,025
Loss/(profit) on the sale of fixed assets	51,342
(Gain)/loss on revaluation of investments	14
Working capital movements:	
(Increase)/decrease in debtors	-15,278
Increase/(decrease) in creditors due within one year	<u>6,473</u>
Net cash provided by operating activities	<u>383,576</u>

Cash and cash equivalents comprise cash at bank and in hand. Bank overdrafts repayable on demand (none in the year) would

Notes to the accounts for the year ended 30 April 2025

1. Charity Status

The charity became a CIO (Charitable Incorporated Organisation) on 20 June 2021. Its charity registration number is 1190168 and it is governed by its constitution.

2. Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention and revaluation to fair value in accordance with FRS 102, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Presentation currency

The financial statements are presented in Pounds Sterling (£), which is the Charity's presentation currency. The Charity's functional currency is Kenyan Shilling (KES)/US Dollar (USD)/Tanzanian Shilling (TZS) reflecting the primary economic environment of its operations. See 'Foreign currency' for translation policies; exchange differences arising on translation are recognised in the Statement of Financial Activities.

Foreign exchange

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Recognition of income

All income is recognised once the charity has entitlement to the income, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, these are only included in the SOFA once the charity has provided the related services or met the performance related conditions.

Donated Services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

Expenditure and liabilities

Liability recognition

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.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Assets

Tangible fixed assets for use by charity

These are capitalised and valued at cost if they can be used for more than one year and cost at least £100.

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
Office equipment	25% straight line basis
Plant and machinery	20% straight line basis
Motor vehicles	25% straight line basis
Fixtures and fittings	20% straight line basis

Investments

Unlisted investments are valued at initially at cost and subsequently at fair value (their market value) at the year end unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

3. Analysis of Income

	Unrestricted funds	Restricted income funds	Total funds	Last Year
	£	£	£	£
Donations, legacies and grants:				
Donations and gifts	91,334		91,334	150,143
General grants provided by government/other agencies	22,177	1,340,903	1,363,080	1,806,656
	<u>113,511</u>	<u>1,340,903</u>	<u>1,454,414</u>	<u>1,956,799</u>
Other:				
Interest Income	1,357		1,357	55
Other Revenue	2,326		2,326	16,201
Gain on revaluation of investments	-14		-14	1797
	<u>3,669</u>	<u>0</u>	<u>3,669</u>	<u>18,053</u>
TOTAL INCOME	<u>117,180</u>	<u>1,340,903</u>	<u>1,458,083</u>	<u>1,974,852</u>

4. Expenditure

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Total funds	Last Year
	£	£	£	£
Expenditure on charitable activities				
General activities	92,563	1,061,300	1,153,863	787,863
Depreciation	7,860	59,165	67,025	57,152
Governance costs - note 6	10,800		10,800	4,104
TOTAL EXPENDITURE	<u>111,223</u>	<u>1,120,465</u>	<u>1,231,688</u>	<u>849,119</u>

5. Funds received as agent

	Balance held at start of year	Amount received in year	Amount paid out	Balance held at year end
Description/name of party	£	£	£	£
<u>Year ended 30 April 2025</u>				
IUCN - HWC Specialist Project (not a related party)	644	143,081	-101,233	42,492
<u>Year ended 30 April 2024</u>				
IUCN - HWC Specialist Project (not a related party)	83,385	41,698	-124,439	644
<u>Year ended 30 April 2023</u>				
IUCN - HWC Specialist Project (not a related party)	0	100,983	-17,598	83,385

6. Support Costs

	30.04.25	30.04.24
	£	£
Fees paid for auditor remuneration	10,800	8,000
Total	10,800	8,000

Details of certain types of expenditure

	30.04.25	30.04.24
	£	£
Support cost		
Independent examiner's fees	1,200	1,200
Other fees paid to examiner	9,600	6,800
Total	10,800	8,000

7. Paid employees

	30.04.25	30.04.24
	£	£
7.1 Staff Costs		
Salaries and wages	515,813	367,341
Social security costs	30,654	8,816
Pension costs (defined contribution pension plan)	5,649	4,588
Total staff costs	552,116	380,745

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2 Average head count in the year

	30.04.25	30.04.24
	Number	Number
Management	9	15
Field staff	49	33
Camp staff	13	9
Administration	4	2
Research	9	
Project directors	1	4
Fundraising & communication staff	2	2
Total	87	65

8. Pension contributions

Pension costs

Contributions to the employee pension schemes for the year amounted to £5,649 (2024: £4,588).

The charity operates a defined contribution pension scheme. The pension scheme cost for the year represents contributions due by the charity to the scheme.

9. Tangible fixed assets

	Motor Vehicles	Fixtures, fittings and equipment	30.04.25 Total	30.04.24 Total
	£	£	£	£
Cost				
At start of year	138,328	197,361	335,689	218,450
Additions	16,040	137,501	153,541	117,238
Disposals	-16,953	-62,450	-79,403	0
At end of the year	<u>137,415</u>	<u>272,412</u>	<u>409,827</u>	<u>335,688</u>
Depreciation				
At start of year	61,932	50,406	112,338	55,186
Charge for the year	27,516	39,509	67,025	57,152
Eliminated on disposals	-10,579	-12,696	-23,275	0
At end of the year	<u>78,869</u>	<u>77,219</u>	<u>156,088</u>	<u>112,338</u>
Net book value				
Net book value at the end of the year	<u>58,546</u>	<u>195,193</u>	<u>253,739</u>	<u>223,350</u>

10. Debtors and prepayments

	30.04.25	30.04.24
	£	£
Prepayments and accrued income	10,406	12,144
Trade Debtors	16,076	0
Other debtors	1,186	750
Total	<u>27,668</u>	<u>12,894</u>

11. Investments

	30.04.25	30.04.24
Convertible Loan - Baotree Ltd - 6,900 ordinary shares	<u>19,050</u>	<u>19,064</u>

In 20/21 Lion Landscapes bought a convertible loan in Baotree Ltd for £3,788. It was converted into shares in October 2021. The shares are stated at fair value as at 30 April 2025 (Unrealised gain £14,786).

12. Cash at bank and in hand

	30.04.25	30.04.24
	£	£
Cash at bank and in hand	1,859,232	1,671,447
Total	<u>1,859,232</u>	<u>1,671,447</u>

13. Creditors and accruals

Amounts falling due within one year

	30.04.25	30.04.24
	£	£
Trade creditors	528	0
Other creditors	2,690	3,660
Taxes and social security	5,721	1,463
Accruals and deferred income	<u>10,656</u>	<u>8,000</u>
Total	<u>19,595</u>	<u>13,123</u>

14. Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

15. Trustees' expenses

There were no transactions between the charity and trustees in the current reporting period.

16. Grants and donations made

Analysis of grants and donations paid (included in cost of charitable activities)

Analysis	Grants to institutions £	30.04.25 Total £	30.04.24 Total £
Donations to conservancies that participated in the Wildlife Ranger Challenge		1,360	0
Donations to OI Jogi Foundation charitable trust	9,259	9,259	0
Donations to cover the costs of training in Laikipia for the SOS grant		0	18530
Donations towards the cost of Lion Rangers work		0	4,560
Donation to Naibunga Conservancy	2,271	2,271	
Donation to Ilmamusu Conservancy	3,059	3,059	
Donation to OI Maisor	2,387	2,387	
Miscellaneous Donations		9,831	0
	<u>16,976</u>	<u>28,167</u>	<u>23,090</u>

17. Charity funds

17.1 Details of material funds held and movements during the current reporting period

Fund names	Purpose and Restrictions	Type	Fund balances	Transferred	Income	Expenditure	Fund
			brought forward	between funds			balances
			£	£	£	£	carried forward
							£
General		UR	1,065,023	-28,847	117,180	-111,225	1,042,131
Aza Conservation Grant Fund	CCT and park trips Tanzania- Ruaha	R	21,510			-12,238	9,272
BAND Foundation 2024	Operations in Tz	R	11,403		115,550	-47,854	79,099
Cleveland Metropark Zoo	Resolving conflict between humans and large carnivores around Ruaha	R			81,521	-47,313	34,208
DEFRA Darwin	Darwin C&C - Carnivore monitoring and capacity building in Tanzania	R	119,594		17,663	-78,326	58,931
Dennis Curry Fund	Research on Large carnivore ecology and conservation science	R			75,241	-34,569	40,672
Disney Conservation Fund	To support all project work in Ruaha	R	39,304			-5,271	34,033
East Coast Zoo / Brevard Zoo	Scholarships for secondary school students in Ruaha	R	7,689		3,978	-6,502	5,165
Ernest Kleen	CCT CCT+ Kenya and Tanzania	R	15,743			-19,922	-4,179
Foundation Segre Grant	Reducing Human-Carnivore Conflict and Increasing Community Benefits in Tanzania	R			50,243	-17,988	32,255
IUCN	Conflict mitigation In Selous and Laikipia. Salaries, CCT benefits, fuel, transport, subsistence.	R	19,891			-10,757	9,134
Leiden Conservation	To fund fundraising salaries & costs	R	312			-312	0
Lyra in Africa	Lyra/Infinity donation/ Mlowa Secondary School Wildlife Clube	R			4,600		4,600
Milwaukee County Zoo	Conservation Fund in support of the work with carnivores in the Ruaha Landscape.	R			4,037	-5	4,032
Naples Zoo	To fund LEO salaries & costs	R	20,135		44,093	-28,790	35,438
NAWMRI	CCT and conservation program , ecological research in Ruaha and Selous	R	34,316		59,079	-70,649	22,746
Oryx Limited	Darwin LFL - Development of Lion Friendly Livestock in Kenya	R	14,381		42,160	-40,177	16,364
Oxford (Inclusivity accelerator)	Zainabu trip to Uganda	R	533		3,000	-6,269	-2,736
Royal African Foundation	Collaring In Laikipia	R	7,729		7,662	-7,017	8,374
Safina Lion Conservation - Safina Lion Conser community Camera Trap Scheme	For CCT cameras in Kenya	R	363		500	-100	763
The CCG Trust	Funds by Stella towards the Lion Defenders work in Ruaha	R			700		700
The Nature Conservancy	Lion collaring, training and support of Lion Rangers & training and support of Community Rangers	R	77,622		240,416	-237,356	80,682
The Nature Conservancy	Holshus - PPB demos	R	36,638		23,383	-6,305	53,716
The Nature Conservancy	Wildlife Protection & Anti-Poaching Activities	R			10,469	-2,728	7,741
Tusk Trust	SM21 – Salaries, DVD nights and other operational costs in Kenya	R	11,069			-10,354	715
Tusk Trust	Evolution Grant – Operations in Ruaha (LD, Conflict officers and staff salaries), CCT benefits & other operational costs.	R	24,013		45,000	-37,425	31,588

Fund names	Purpose and Restrictions	Type	Fund balances brought forward	Transferred between funds	Income	Expenditure	Fund balances carried forward
			£	£	£	£	£
Tusk Trust	WRC 23 - Support for the Lion Rangers programme	R	25,439		24,000	-27,673	21,766
Tusk Trust Umbrella	IMPS				13,815	-7,112	6,703
University of Oxford	PGAAF	R	36,759		290,114	-169,408	157,465
Wildlife Conservation(Lion Recovery Fund)	LRF-Ruaha – Conflict mitigation in Ruaha (Salaries, CCT benefits, operational costs)	R	66,756		46,717	-9,593	103,880
Wildlife Conservation(Lion Recovery Fund)	Research and conservation in the Selous ecosystem	R	170,737		809	-57,055	114,491
Wildlife Conservation(Lion Recovery Fund)	PhD for Selous collaborator	R	3,547				3,547
Wildlife Conservation(Lion Recovery Fund)	Laikipia	R	39,284		79,238	-37,051	81,471
Woodland Park Zoo	To sustain human - wildlife conflict mitigation programmes in the Ruaha landscape and the Selous-Nyerere landscape	R			15,926	-12,296	3,630
WWF	Carnivore surveys in Selous	R	31,526		33,346	-41,744	23,128
Zoo Miami	LD programs in Ruaha	R	4,392	6,941		-7,742	3,591
Zoo New England	Improving human - wildlife co-existence and helping conserve large carnivores within and beyond protected areas in Tanzania's Selous-Nyerere landscape		7,926		7,644	-7,487	8,083
The North Carolina Zoo	Addressing Conservation Threats in Tanzania's Selous Landscape			11,904		-7,654	4,250
Phoenix Zoo	Increasing Conservation Knowledge and Awareness through Wildlife Clubs in Southern Tanzania.			5,739		-6,444	-705
Rotterdam Zoo	In support of Simba Scholarship Programme which directly addresses the educational challenges faced by vulnerable families.			4,263		-978	3,285
Total restricted income funds			<u>848,611</u>	<u>28,847</u>	<u>1,340,904</u>	<u>-1,120,464</u>	<u>1,097,898</u>
Total Funds as per balance sheet			<u>1,913,634</u>	<u>0</u>	<u>1,458,084</u>	<u>-1,231,689</u>	<u>2,140,029</u>

R = restricted income funds, UR = unrestricted funds

17.2 Details of material funds held and movements during the previous reporting period

Fund names	Purpose and Restrictions	Type	Fund balances brought forward	Transferred between funds	Income	Expenditure	Fund balances carried forward
			£	£	£	£	£
General		UR	<u>540,009</u>		<u>910,780</u>	<u>-385,766</u>	<u>1,065,023</u>
DEFRA Darwin	Darwin C&C - Carnivore monitoring and capacity building in Tanzania	R	63,120		99,577	-43,103	119,594
East Coast Zoo	Scholarships for secondary school students in Ruaha	R	11,131			-3,442	7,689
Leiden Conservation	To fund fundraising salaries & costs	R	462			-150	312
Naples Zoo	To fund LEO salaries & costs	R	2,979		18,009	-853	20,135
Oryx Limited	Darwin LFL - Development of Lion Friendly Livestock in Kenya	R	791		49,445	-35,855	14,381
Safina Lion Conservation - Safina Lion Conser community Camera Trap Scheme	For CCT cameras in Kenya	R	463			-100	363
The Nature Conservancy	Lion collaring, training and support of Lion Rangers & training and support of Community Rangers	R	35,667		69,650	-27,695	77,622
The Nature Conservancy	Holshus - PPB demos	R	16,201		24,647	-4,210	36,638
Tusk Trust	SM21 – Salaries, DVD nights and other operational costs in Kenya	R	192		13,115	-2,238	11,069
Tusk Trust	Evolution Grant – Operations in Ruaha (LD, Conflict officers and staff salaries), CCT benefits & other operational costs.	R	15,523		35,000	-26,510	24,013
Tusk Trust	WRC 23 - Support for the Lion Rangers programme	R	14,268		21,083	-9,912	25,439
Tusk Trust	Learning visit to another project (collaboration)	R	1,616			-1,616	0
IUCN	Conflict mitigation In Selous and Laikipia. Salaries, CCT benefits, fuel, transport, subsistence.	R	-26,019		121,930	-76,020	19,891
Wildlife Conservation (Lion Recovery Fund)	LRF-Ruaha – Conflict mitigation in Ruaha (Salaries, CCT benefits, operational costs)	R	784		108,745	-42,773	66,756
Wildlife Conservation (Lion Recovery Fund)	Research and conservation in the Selous ecosystem	R	93,300		114,629	-37,192	170,737
Wildlife Conservation (Lion Recovery Fund)	PhD for Selous collaborator	R	5,366			-1,819	3,547
Wildlife Conservation (Lion Recovery Fund)	Collaboration grant with LCMO	R	3,719			-3,719	0
WWF	Carnivore surveys in Selous	R	12,225		39,092	-19,791	31,526
Aza Conservation Grant Fund	CCT and park trips Tanzania- Ruaha	R			23,757	-2,247	21,510
BAND Foundation 2024	Operations in Tz	R			59,302	-47,899	11,403
Disney World		R			39,304		39,304
Ernest Kleen	CCT CCT+ Kenya and Tanzania	R			20,000	-4,257	15,743
NAWMRI	CCT and conservation program , ecological research in Ruaha and Selous	R			59,207	-24,891	34,316
Oxford (Inclusivity accelerator)	Zainabu trip to Uganda	R			976	-443	533
ROYAL AFRICAN FOUNDATION - ROYAL AFRICAN FOUNDATION	Collaring In Laikipia	R			7,847	-118	7,729
University of Oxford	PGAAF	R			79,606	-42,847	36,759

Fund names	Purpose and Restrictions	Type	Fund balances brought forward	Transferred between funds	Income	Expenditure	Fund balances carried forward
			£	£	£	£	£
Wildlife Conservation(Lion Recovery Fund)	Laikipia	R			39,284		39,284
Zoo Miami	LD programs in Ruaha	R			11,941	-7,549	4,392
Zoo New England					7,926		7,926
Total restricted income funds			<u>251,788</u>	<u>0</u>	<u>1,064,072</u>	<u>-467,249</u>	<u>848,611</u>
Total Funds as per balance sheet			<u>791,797</u>	<u>0</u>	<u>1,974,852</u>	<u>-853,015</u>	<u>1,913,634</u>

R = restricted income funds, UR = unrestricted funds

LION LANDSCAPES

England & Wales - Charity number 1190168

Accounts

Charity registration number: 1190168

LION LANDSCAPES

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2024

CONTENTS

	Page
Reference and Administrative Details	3
Trustees' Report	4 to 11
Auditor's Report	12 to 14
Statement of Financial Activities	15
Balance Sheet	16
Notes to the Accounts	17 to 24

Reference and Administrative Details

Trustees	Position	Appointed	Resigned
Dr. D Macdonald	Trustee	20 April 2020	19 April 2024
M Meeng	Trustee	13 October 2021	12 October 2024
C Chepkwony	Trustee	12 January 2022	11 January 2025
K L Hancock	Trustee	13 April 2022	
Dr. M Mbizah	Trustee	13 April 2022	
T M Leiden	Trustee	13 July 2022	
B A C Mayhew	Trustee	3 October 2024	
Prof. A G Hart	Trustee	3 October 2024	

Charity Registration Number 1190168

Principal address

Highcliffe
New Road
Teignmouth
Devon
TQ14 8UL

Auditor

Gary Randall
Prydis Accounts Limited
Clyst House
Manor Drive
Clyst St. Mary
Exeter
EX5 1GB

Trustees' Annual Report for the period from 1st of May 2023 To 30th of April 2024

Charity name: Lion Landscapes

Charity registration number: 1190168

The Trustees of Lion Landscapes present their annual report together with the financial statements of the charity for the year ended 30th of April 2024 and confirm they comply with the requirements of the Companies Act 2006 and the Charities Act 2011, the Constitution for a Charitable Incorporated Organisation and the Charities SORP (FRS 102).

The board of trustees are satisfied with the performance of the charity during the period and the position on the 30th of April 2024 and considers that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

1. Objectives and Activities

Lion Landscapes operates according to the Constitution for a Charitable Incorporated Organisation (CIO). In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's public benefit guidance.

The objects of Lion Landscapes are to promote for the benefit of the public the conservation and protection of wild carnivores, their prey, and their natural habitat in Sub-Saharan Africa, in particular by protecting and improving the livelihoods of people sharing the landscape with wild carnivores and their prey and building the capacity of in-country organisations, projects and people who do, or may, influence the conservation of wild carnivores, their prey and their natural habitat, to better ensure the achievement of this purpose.

1.1 Kenya (Laikipia Landscape)

The **Coexistence Co-op** represents a partnership between Lion Landscapes (LL) and The Peregrine Fund (PF), working in close collaboration with The Nature Conservancy (TNC) and other land managers and livestock owners in Laikipia, Kenya. It is a holistic education, training and conflict management program designed to address the shared goals of reducing livestock lost to large carnivores and stopping the resultant use of highly toxic pesticides to kill problem carnivores, and that indiscriminately poison critically endangered vultures.

The Coexistence Coop program consists of five main project activities:

- The Lion Ranger Programme works to train and equip a unit of selected National Police Reservists on each property to prevent or respond quickly and effectively to incidences of human-carnivore conflict following agreed best practices for lion conservation.
- The Community Coexistence Training works with local livestock owners directly to build their capacity to prevent livestock depredation and spread awareness about the human and livestock health issues associated with the misuse of poisons.
- Collaring for Coexistence works to give livestock owners access to real-time lion movement data from lions that have killed livestock in the past, allowing livestock owners to make informed decisions with regards to where they graze their livestock that reduce the loss of livestock to lions.
- Additionally, our community based Lion Extension Officers (LEOs) now support the Coexistence Coop by helping their communities to implement predator proof livestock husbandry practices and also quickly responding to reports of livestock predation, mitigating retaliatory killing. When poisoning events do occur, LEOs are trained to respond and minimise negative impacts on wildlife, people and livestock.
- Film nights held at community centres also help to engage communities and give information on predator proof livestock husbandry and the human and livestock health risks of misusing poisons to kill wildlife.

Coexistence Co-op activities aim to:

- Reduce the main cause of poisoning i.e. livestock depredation by large carnivores (mostly lions);
- Educate local communities and other wildlife/health practitioners on the wildlife, human and livestock health implications of using poisons; and
- Unify and standardise the management of human-carnivore conflict across the region.

Some key achievements included:

- Over the last year, 3 additional Lion Extension Officers (LEOs) were hired and trained in Lion Friendly Livestock areas, bringing the total number of LEOs to 9.
- Over 5,000 people were reached in the film nights receiving messaging about carnivore conservation and rangeland regeneration.

Additionally Lion Landscapes started work on the **Lion Friendly Livestock** programme in Kenya during this reporting period. This programme is a collaboration between Lion Landscapes and livestock producers to develop a Lion Friendly certification, verify that standards are being reached, and also help support activities on the landscape that improve rangeland regeneration.

The Lion Friendly Livestock program consists of six main project activities, in addition to the activities that also fall under the Coexistence Coop:

- Certification development and verification
- Development of community-based rangeland regeneration demonstration plots
- Development of rangeland regeneration training days on the demonstration plots and private conservancies for community members
- The development of conservation agreements with communities bordering Lion Friendly certified properties
- Film nights held in community centres sharing rangeland regeneration information
- Training and supporting Lion Extension Officers to support their community with implementing rangeland regeneration practices
- Working with pastoral women to build awareness around alternative forms of savings and credit to holding wealth in livestock.

Lion Friendly Livestock activities aim to:

- To increase the value of coexisting with wildlife for commercial and traditional pastoral people by developing strong brand recognition and market share for livestock products sustainably raised on biodiverse rangelands that include the largest carnivore species, i.e. lion.
- To enable sustainable and predator-friendly practices throughout the landscape through the effective and equitable sharing of expertise, tools and benefits.

Some key achievements included:

- Three more conservancies have agreed to join the Lion Friendly Livestock programme during the last reporting period, bringing the total number to 5.
- A second 200 acre rangeland regeneration plot was designated with Maiyanat community and other project partners, and rangeland regeneration activities started. At the same time regeneration activities continued on the first plot, showing clear positive effects.
- Lion Landscapes identified and built strong partnerships with 16 women's groups by sharing financial information that helps them understand various savings and credit options available to them.
- Over the last year, 3 additional Lion Extension Officers (LEOs) were hired and trained in Lion Friendly Livestock areas, bringing the total number of LEOs to 9.
- Conservation agreements outlining benefit sharing related to the presence of wildlife on village land and positive conservation activities carried out by local people, were signed with 2 village clusters in communities bordering Lion Friendly certified properties bringing the total number of signed conservation agreements to 5.

Some overall achievements in Kenya

Indicator	Kenya 22/23	Kenya 23/24
Lion movement maps generated and shared	2,940	2,818
Sightings collected - Lion	319	588
Sightings collected - Large carnivores	1,066	1,665
HWC - Lions killed in retaliation for livestock killing	0	4
HWC - Large carnivores killed - not lions	0	4
Total HWC incidents responded to	357	630
HWC - Proactive livestock husbandry visits & boma advice	276	2,277
Total KMs patrolled	87,807	26,154
Number of lions collared and monitored	6	15
CCT - Benefits distributed (\$)	1,500	7,368
DVD nights - People reached	2,271	5,858
Training - People trained (Coexistence Co-op, LFL)	167	2,461
Number of trained Lion Rangers	-	48
Number of trained LEOs employed	-	9

1.2 Zambia (Luangwa Valley Landscape)

Lion Carbon is a partnership between Lion Landscapes and Bio Carbon Partners (BCP), a Zambian community forest management program developer. LL's role in the partnership started with developing and implementing a biodiversity monitoring plan capable of supporting BCP's triple gold CCB status, informing good conservation management in project areas, and supporting the development of the Lion Carbon offsets. The longer-term plan was to build capacity within BCP to gradually take over all biodiversity monitoring as part of their core business activities. During the 2023-24 year, after 8 years of support and mentorship from LL, BCP fully took-over this work in-house. As BCP have now developed their in-house capacity, BCP is now a profit-making company, and biodiversity monitoring is a core business activity, LL have ended our biodiversity monitoring role, drawing a natural conclusion to this aspect of our partnership.

From now on LL's role in our partnership with BCP will focus on:

- Provide advisory level support with biodiversity data that can be used to underpin the premium Lion Carbon credit and any biodiversity credits developed.
- Work with BCP to strengthen local capacity to address the main threats to large carnivores in their project areas.

Key achievements in the 2023-24 year included:

- BCP developed their internal capacity to implement all aspects of the biodiversity monitoring plan developed by LL, successfully ending an 8 year long mentorship with LL.
- Lion Landscapes advised BCP on the design of a camera-trap based SECR survey focused on large carnivores.

1.3 Tanzania (Rungwa-Ruaha and Selous-Nyerere Landscapes)

Focused on two critically important, vast landscapes in southern Tanzania: Rungwa-Ruaha and Selous-Nyerere. These landscapes include the two largest National Parks in East Africa, as well as Game Reserves and human-dominated land. They support two of the largest remaining lion populations and are global strongholds for many other species. Despite the international significance of these landscapes, they have received very little conservation or research attention.

There is intense human-carnivore conflict in these landscapes, leading to very high rates of wildlife killing. Key threats are retaliatory and preventative killing to protect stock, and cultural lion killing for prestige. The Project was established in Ruaha in 2009 and expanded to Selous in 2020. In both

cases, the first dedicated carnivore research & conservation project in these key landscapes. Lion Landscapes has over 70 employees working in Tanzania, 95% of whom are African.

In Ruaha, Lion Landscapes has continued to work with 13 villages bordering Ruaha National Park implementing a variety of education, mitigation and benefits programs. There were a total of 13 communities that participated in the Community Camera Trapping (+) programme. A team of 14 Conflict Officers monitored close to 500 livestock enclosures to monitor trends in livestock loss and map conflict hotspots. A team of 18 Lion Defenders also patrolled village land and assisted in protecting livestock to reduce retaliatory carnivore killings. We continued to protect livestock enclosures using wire mesh, lion lights or traditional methods. Fortified porridge was given daily to over 1,200 students in three primary schools, 36 secondary school scholarships were provided and 6 tertiary education scholarships were provided. Ruaha also continued the guide sightings program in Ruaha National Park collecting data on carnivore sightings with 12 guides participating.

In Selous we completed the construction of the base camp including installing a solar system, digging a well and securing accommodation for up to 8 staff members. A team of up to 7 Lion Extension Officers help collect data on conflict and implement mitigation measures such as finding lost livestock, reinforcing traditional livestock enclosures, and providing vet medicine to wounded livestock. We continued to protect livestock enclosures with “lion lights”. Furthermore, one more community was enrolled in the CCT+ programme, bringing to three the total communities that receive benefits from the presence of wildlife on their land. In addition to the human-wildlife conflict work, we also continued our large carnivore monitoring in the Selous Game Reserve, repeating some of the camera trap grids that started in 2020. We also started the carnivore sightings programme where we trained and equipped 13 guides.

Achievements & Performance

Indicator	Tanzania 22/23	Tanzania 23/24
CCT - Benefits distributed (\$)	46,000	57,520
Bomas protected by all methods	106	196
HWC - Incidents responded to	333	364
Heads of livestock recovered	600	971
Lion sightings	759	407
Lion spoor counted	267	250
Lions killed in retaliation for livestock killing	5	3
Number of people reached by DVD nights	7,222	8,071
Number of people taken to the park	195	258
Number of people trained	832	964
Number of Simba Scholars supported	37	36
EM - Area surveyed using camera traps (sq km)	1,200	400
EM - Camera trap grids	3	2

Other key achievements included:

- Participated in the development of the national vulture action plan in Tanzania.
- We started a mentorship with North Carolina Zoo and continue our partnership and capacity building with LCMO in Northern Tanzania.

Ruaha:

- CCT+ was expanded to three more communities in the Ruaha landscapes bringing the total to five communities.
- We implemented the second Mbomipa cup reaching thousands of people with conservation messaging.

Selous:

- One more CCT + agreement was signed in Selous in the village of Mloka. This aims to target behaviour change by having incentives and disincentives.
- We started repeating camera trap grids that were implemented in 2020 as part of our continuous monitoring carnivore programme.
- New basecamp: we completed the construction of the new basecamp and all staff are now living on site.

2. Innovative approaches to conservation.

The Trustees and the CEOs have the goal of diversifying income streams for Lion Landscapes and seeking innovative approaches to conservation. As an organisation, one of our goals is to improve our financial resilience through diversifying our income. We sometimes make investments and partner with enterprise activities. We may also develop enterprise activities of our own in the future, within the bounds of our charitable status. During the 2023-24 financial year Lion Landscapes has continued to work towards these goals through Lion Carbon, Lion Friendly Livestock, investment in BaoTree, and has raised funds to develop new financial biodiversity credits.

2.1 Lion Carbon

Lion Carbon is a premium REDD+ offsets developed in partnership with BioCarbon Partners (BCP). Project activities linked to LL are described under the Zambia section and here we outline the development of income for LL. Lion Landscapes has an agreement with BCP that any credits we sell will result in us receiving the (5%) agents fee as unrestricted funding for our carnivores conservation activities. The number of credits available for sale are still limited until the verification of new project areas is completed by BCP, but some credits were made available for LL to sell and Cincinnati Zoo agreed to offset using Lion Carbon. While income from Lion Carbon is small, it is unrestricted and therefore valuable to our operations. We will therefore continue to work to grow these sales moving forwards.

Lion Landscapes is still 100% 'climate positive', using Lion Carbon to offset double our annual carbon emissions.

Developments and achievements:

- BCP are piloting the development of a biodiversity credit with VERRA, based on data collected throughout their partnership with LL. This is something LL has been advocating for while setting up the biodiversity monitoring for BCP, and so it is a positive step forwards. .

2.2 Lion Friendly Livestock

Rangeland degradation and poor agricultural practices threaten biodiversity, amplify poverty by reducing returns on investment, and can increase climate change vulnerability for local pastoralist people. The Lion Friendly Livestock (LFL) programme works to improve the resilience of local pastoralist livelihoods through enabling and incentivising more sustainable livestock production. LFL conservation activities and impacts are outlined under the Kenya section. While this programme does not yet result in any direct income for LL activities, it is helping to embed lion conservation activities into sustainable livestock production in Laikipia, and has the potential to generate additional revenue for livestock producers, initially through increased competitive advantage and in the future the potential for premium priced products, linked to the presence of healthy lion populations. Once the value of being Lion Friendly is demonstrated, then positive conservation activities will be incentivised and supported by livestock producers.

During this reporting period, the LFL programme has suffered major delays due to the very serious drought in Laikipia. Livestock production decreased rather than improved and so there were no additional profits that could be linked to being Lion Friendly certified. However, our work continued developing the programmes that will help ensure that there is profit that can be attributed to LFL certification in the future.

2.3 Biodiversity Credits

New financial mechanisms that integrate biodiversity in the financial structuring of carbon credits, or provide stand-alone credits for biodiversity conservation, have the potential to generate significant income for biodiversity conservation. As Lion Landscapes, we need to take care to position ourselves within this arena in a way where we clearly add value, and that value translates as meaningful income for our future conservation activities. This year we secured funding to develop a biodiversity credit in partnership with Natural State and WildCRU.

2.4 Investment

The Trustees were last reporting period presented with the opportunity to invest as a first round investor in BaoTree with an amount of \$5,000.- and have chosen to make Lion Landscapes a founding partner through this investment as this fits in the goal of diversifying income streams for Lion Landscapes and also supports our goal of innovative approaches to conservation. The valuation of Baotree at the end of this book year, based on an internal valuation, was £ 3,500,000. Lion Landscapes owns 6,900 shares, or 0.60% of the company, which equated to £19,064 up from £17,267 the year before.

3. Volunteers

Lion Landscapes has been fortunate to rely on a few key volunteers in the past years. This year Joni Overbosch has been invaluable in her role as Project Assistant and has supported Lion Landscapes' Administration, Fundraising and Communication efforts. She has donated 16 hours of her time per week, which has a value of £13,500 this year.

4. New to Financial Review

Lion Landscapes is still a newly formed charity in a growth phase. The trustees consider that the financial performance of the charity during the year has been satisfactory. The trustees are pleased to report that in 2023-2024 Lion Landscapes' total incoming resources of £1,974,487 and total expenditure was £879,753.

This incoming amount includes £550,000 unrestricted funding that was held by Oxford University for RCP and £1,064,072 is restricted funding for the programmes in 2024-25 and 2025-26. The remaining £360,415 is added to the reserves.

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Lion Landscapes is a rapidly growing organisation and our policy is to hold at least 12 months of operational expenditure in reserves (if unrestricted funding allows) to be able to expand when the opportunity arises or remain in operation if funding suddenly falls short.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	-
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	-

4.1 Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Lion Landscapes sometimes holds funds as a custodian on behalf of others, such as organisations with whom we have a mentorship agreement. These funds arrive in our accounts and we distribute them to them as a lump sum as soon as requested. The receiving organisations do their accounting against these lump sums.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	This year funds have been raised for: - IUCN HWC specialist group. They used our accounts to receive funds for the development of a new HWC strategy and for other general programmes implemented by the HWC specialist group.
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	All funding goes into the organisational accounts as Custodian Funds received (donation). During funding meetings, these funds are allocated to different projects. During this allocation process, all funds raised as custodians will be earmarked as donations and sent straight to them or will be kept in the accounts on request of the receiving organisation.

4.2 Risk management and identification of risk

The trustees have not deemed it necessary to set up separate Finance and Audit Risk Committees but review the risk associated with funds held at the Charity's Board Meetings. The charity's trustees and executives monitor the specific risks including operational risks on an ongoing basis and the board is confident that the necessary steps are being taken to prevent them and mitigate their impacts should they occur.

5. Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	Charitable Incorporated Organisation (CIO)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	According to Art.34 of the Constitution, the trustees may appoint by ordinary resolution a person willing to act as a trustee. Candidates are put forward in a quarterly board meeting and upon approval of a majority of the Trustees, they will be asked to become a trustee.

6. Reference and Administrative details

Charity name	Lion Landscapes
Other name the charity uses	-
Registered charity number	1190168
Charity's principal address	Highcliffe, New Road, Teignmouth, TQ14 8UL Devon, United Kingdom

7. Trustees

This reporting period Moreangels Mbizah left the Board due to overwhelming commitments and we thank her for the time she gave to us while she could. We are very grateful to Caroline Chepkwone, Kerry Hancock, Maureen Meeng, David McDonald and Tom Leiden, who have remained as Trustees and continue to give their strategic, financial and conservation expertise to help grow Lion Landscapes to the next level.

Name	Nationality	Date appointed (period)	Date of retirement
Prof.. David Whyte Macdonald	British	20-04-2020 (4 years)	19-04-2024
Maureen Meeng	Dutch	13-10-2021 (3 years)	12-10-2024
Caroline Chepkwony	Kenyan	12-01-2022 (3 years)	11-01-2025
Karen Hancock	South African /Dutch	13-04-2022 (3 years)	12-04-2025
Dr. Moreangels Mbizah	Zimbabwean	13-04-2022 (3 years)	12-04-2025
Tom Leiden	American	13-07-2022 (3 years)	12-07-2025

Declarations

The trustees declare that they have approved the trustees' report above. Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Ellen Maureen Meeng

David Whyte Macdonald

**Position (eg
Secretary, Chair,
etc)**

Secretary

Trustee

Date

24/02/2025

24/02/2025

LION LANDSCAPES

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF LION LANDSCAPES

Opinion

We have audited the financial statements of Lion Landscapes (the 'trust') for the year ended 30 April 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the trust's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

LION LANDSCAPES

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF LION LANDSCAPES

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matter

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

**Statement of financial activities for the year ended 30 April 2024
(including summary income and expenditure account)**


	Unrestricted funds £	Restricted income funds £	Total funds 30.04.2024 £	Total funds 30.04.2023
Income (Note 3)				
Income and endowments from:				
Donations, legacies and grants	892,727	1,064,072	1,956,799	988,035
Other	18,053	0	18,053	5,874
Total	<u>910,780</u>	<u>1,064,072</u>	<u>1,974,852</u>	<u>993,909</u>
Expenditure (Note 4)				
Expenditure on:				
Charitable activities	385,766	467,249	853,015	813,939
Total	<u>385,766</u>	<u>467,249</u>	<u>853,015</u>	<u>594,929</u>
Net income/(expenditure)	<u>525,014</u>	<u>596,823</u>	<u>1,121,837</u>	<u>179,970</u>
Net movement in funds	<u>525,014</u>	<u>596,823</u>	<u>1,121,837</u>	<u>179,970</u>
Reconciliation of funds:				
Total funds brought forward	540,009	251,788	791,797	611,827
Transfer of funds	0	0	0	0
Total funds carried forward	<u>1,065,023</u>	<u>848,611</u>	<u>1,913,634</u>	<u>791,797</u>

Balance sheet as at 30 April 2024

		Unrestricted funds £	Restricted income funds £	Total 30.04.2024 £	Total 30.04.2023
Fixed assets					
Tangible assets	(Note 9)	20,136	203,216	223,352	163,265
Current assets					
Debtors	(Note 10)	12,894	0	12,894	109,316
Investments	(Note 11)	19,064	0	19,064	17,267
Cash at bank and in hand	(Note 12)	1,026,052	645,395	1,671,447	517,435
Total current assets		<u>1,058,010</u>	<u>645,395</u>	<u>1,703,405</u>	<u>644,018</u>
Creditors: amounts falling due within one year	(Note 13)	13,123	0	13,123	15,486
Net current assets		<u>13,123</u>	<u>0</u>	<u>1,694,178</u>	<u>628,532</u>
Total assets less current liabilities		<u>1,065,023</u>	<u>848,611</u>	<u>1,917,530</u>	<u>791,797</u>
Total net assets		<u>1,065,023</u>	<u>848,611</u>	<u>1,913,634</u>	<u>791,797</u>
Funds of the Charity					
Restricted income funds	(Note 17)	0	848,611	848,611	251,788
Unrestricted funds		1,065,023	0	1,065,023	540,009
Total funds		<u>1,065,023</u>	<u>848,611</u>	<u>1,913,634</u>	<u>791,797</u>

Signed by two trustees on behalf of all the trustees

Signed
Print Name
Date


Prof. David Whyte Macdonald
24/02/2025

Signed
Print Name
Date


Ellen Maureen Meeng
24/02/2025

Notes to the accounts for the year ended 30 April 2024

1. Charity Status

The charity became a CIO (Charitable Incorporated Organisation) on 20 June 2021. Its charity registration number is 1190168 and it is governed by its constitution.

2. Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention and revaluation to fair value in accordance with FRS 102, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Presentation currency

The accounts are presented in £ sterling.

Foreign exchange

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Recognition of income

All income is recognised once the charity has entitlement to the income, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, these are only included in the SOFA once the charity has provided the related services or met the performance related conditions.

Donated Services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

Expenditure and liabilities

Liability recognition

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.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Assets

Tangible fixed assets for use by charity

These are capitalised and valued at cost if they can be used for more than one year and cost at least £100.

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
Office equipment	25% straight line basis
Plant and machinery	20% straight line basis
Motor vehicles	25% straight line basis

Investments

Unlisted investments are valued at initially at cost and subsequently at fair value (their market value) at the year end unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

3. Analysis of Income

	Unrestricted funds	Restricted income funds	Total funds	Last Year
	£	£	£	£
Donations, legacies and grants:				
Donations and gifts	150,143	0	150,143	31,116
General grants provided by government/other agencies	742,584	1,064,072	1,806,656	956,919
	<u>892,727</u>	<u>1,064,072</u>	<u>1,956,799</u>	<u>988,035</u>
Other:				
Interest Income	55	0	55	168
Other Revenue	16,201	0	16,201	2,508
Gain on revaluation of investments	1,797	0	1,797	3198
	<u>18,053</u>	<u>0</u>	<u>18,053</u>	<u>5,874</u>
TOTAL INCOME	<u>910,780</u>	<u>1,064,072</u>	<u>1,974,852</u>	<u>993,909</u>

4. Expenditure

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Total funds	Last Year
	£	£	£	£
Expenditure on charitable activities				
General activities	359,813	428,050	787,863	778,737
Depreciation	17,952	39,200	57,152	32,335
Governance costs - note 6	4,104	0	4,104	2,652
TOTAL EXPENDITURE	<u>381,869</u>	<u>467,250</u>	<u>849,119</u>	<u>813,724</u>

5. Funds received as agent

	Balance held at start of year	Amount received in year	Amount paid out	Balance held at year end
	£	£	£	£
<u>Year ended 30 April 2024</u>				
Description/name of party				
IUCN - HWC Specialist Project (not a related party)	83,385	41,698	-124,439	644
<u>Year ended 30 April 2023</u>				
IUCN - HWC Specialist Project (not a related party)	0	100,983	-17,598	83,385
<u>Year ended 30 April 2022</u>				
Wildlife Fund - Mkomazi carnivore project (not a related party)	0	9,091	-9,091	0

6. Support Costs

	30.04.24	30.04.23
	£	£
Fees paid for auditor remuneration	8,000	2,652
Total	8,000	2,652

Details of certain types of expenditure

	30.04.24	30.04.23
	£	£
Support cost		
Independent examiner's fees	1,200	1,020
Other fees paid to examiner	6,800	1,632
Total	8,000	2,652

7. Paid employees

	30.04.24	30.04.23
	£	£
7.1 Staff Costs		
Salaries and wages	367,341	284,565
Social security costs	8,816	14,057
Pension costs (defined contribution pension plan)	4,588	2,879
Total staff costs	380,745	301,501

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2 Average head count in the year

	30.04.24	30.04.23
	Number	Number
Management	15	7
Field staff	33	42
Camp staff	9	6
Administration	2	6
Project directors	4	0
Fundraising & communication staff	2	0
Total	65	61

8. Pension contributions

Pension costs

Contributions to the employee pension schemes for the year amounted to £4,588 (2023: £2,800).

The charity operates a defined contribution pension scheme. The pension scheme cost for the year represents contributions due by the charity to the scheme.

9. Tangible fixed assets

	Motor Vehicles	Fixtures, fittings and equipment	30.04.24	30.04.23
	£	£	Total £	Total £
Cost				
At start of year	94,701	123,749	218,450	94,461
Additions	43,627	73,611	117,238	144,072
Disposals	0	0	0	-20,083
At end of the year	<u>138,328</u>	<u>197,360</u>	<u>335,688</u>	<u>218,450</u>
Depreciation				
At start of year	37,151	18,035	55,186	30,525
Charge for the year	24,781	32,371	57,152	32,550
Eliminated on disposals	0	0	0	-7,890
At end of the year	<u>61,932</u>	<u>50,406</u>	<u>112,338</u>	<u>55,185</u>
Net book value				
Net book value at the end of the year	<u>76,396</u>	<u>146,954</u>	<u>223,350</u>	<u>163,265</u>

10. Debtors and prepayments

	30.04.24	30.04.23
	£	£
Prepayments and accrued income	12,144	81,463
Trade Debtors	0	26,576
Other debtors	750	1,277
Total	<u>12,894</u>	<u>109,316</u>

11. Investments

Convertible Loan - Baotree Ltd - 6,900 ordinary shares	<u>19,064</u>	<u>17,267</u>
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In 20/21 Lion Landscapes bought a convertible loan in Baotree Ltd for £3,788. It was converted into shares in October 2021. The shares are stated at fair value as at 30 April 2024 (Unrealised gain £14,800).

12. Cash at bank and in hand

	30.04.24	30.04.23
	£	£
Cash at bank and in hand	1,671,447	517,435
Total	<u>1,671,447</u>	<u>517,435</u>

13. Creditors and accruals

Amounts falling due within one year

	30.04.24	30.04.23
	£	£
Trade creditors	0	386
Other creditors	3,660	5,010
Taxes and social security	1,463	7,408
Accruals and deferred income	8,000	2,682
Total	<u>13,123</u>	<u>15,486</u>

14. Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

15. Trustees' expenses

There were no transactions between the charity and trustees in the current reporting period.

16. Grants and donations made

Analysis of grants and donations paid (included in cost of charitable activities)

Analysis	Grants to institutions £	30.04.24 £	Total	30.04.23 Total £
Donations to conservancies that participated in the Wildlife Ranger Challenge	0		0	207
Donations to cover the field expenses of the Zambia project	0		0	38,393
Donations to cover the costs of training in Laikipia for the SOS grant	18,530		18,530	0
Donations towards the cost of Lion Rangers work	4,560		4,560	
Miscellaneous Donations			0	34,892
	<u>23,090</u>		<u>23,090</u>	<u>73,492</u>

17. Charity funds

17.1 Details of material funds held and movements during the current reporting period

Fund names	Purpose and Restrictions	Type	Fund balances brought forward	Transferred between funds	Income	Expenditure	Fund balances carried forward
			£	£	£	£	£
General		UR	540,009		910,780	-385,766	1,065,023
DEFRA Darwin	Darwin C&C - Carnivore monitoring and capacity building in Tanzania	R	63,120		99,577	-43,103	119,594
East Coast Zoo	Scholarships for secondary school students in Ruaha	R	11,131			-3,442	7,689
Leiden Conservation	To fund fundraising salaries & costs	R	462			-150	312
Naples Zoo	To fund LEO salaries & costs	R	2,979		18,009	-853	20,135
Oryx Limited	Darwin LFL - Development of Lion Friendly Livestock in Kenya	R	791		49,445	-35,855	14,381
Safina Lion Conservation - Safina Lion Conser community Camera Trap Scheme	For CCT cameras in Kenya	R	463			-100	363
The Nature Conservancy	Lion collaring, training and support of Lion Rangers & training and support of Community Rangers	R	35,667		69,650	-27,695	77,622
The Nature Conservancy	Holshus - PPB demos	R	16,201		24,647	-4,210	36,638
Tusk Trust	SM21 – Salaries, DVD nights and other operational costs in Kenya	R	192		13,115	-2,238	11,069
Tusk Trust	Evolution Grant – Operations in Ruaha (LD, Conflict officers and staff salaries), CCT benefits & other operational costs.	R	15,523		35,000	-26,510	24,013
Tusk Trust	WRC 23 - Support for the Lion Rangers programme	R	14,268		21,083	-9,912	25,439
Tusk Trust	Learning visit to another project (collaboration)	R	1,616			-1,616	0
UICN	Conflict mitigation In Selous and Laikipa. Salaries, CCT benefits, fuel, transport, subsistence.	R	-26,019		121,930	-76,020	19,891
Wildlife Conservation (Lion Recovery Fund)	LRF-Ruaha – Conflict mitigation in Ruaha (Salaries, CCT benefits, operational costs)	R	784		108,745	-42,773	66,756
Wildlife Conservation (Lion Recovery Fund)	Research and conservation in the Selous ecosystem	R	93,300		114,629	-37,192	170,737
Wildlife Conservation (Lion Recovery Fund)	PhD for Selous collaborator	R	5,366			-1,819	3,547
Wildlife Conservation (Lion Recovery Fund)	Collaboration grant with LCMO	R	3,719			-3,719	0
WWF	Carnivore surveys in Selous	R	12,225		39,092	-19,791	31,526
Aza Conservation Grant Fund	CCT and park trips Tanzania- Ruaha	R			23,757	-2,247	21,510
BAND Foundation 2024	Operations in Tz	R			59,302	-47,899	11,403
Disney World		R			39,304		39,304
Ernest Kleen	CCT CCT+ Kenya and Tanzania	R			20,000	-4,257	15,743
NAWIRI	CCT and conservation program , ecological reaserch in Ruaha and Selous	R			59,207	-24,891	34,316

Fund names	Purpose and Restrictions	Type	Fund balances brought forward	Transferred between funds	Income	Expenditure	Fund balances carried forward
			£	£	£	£	£
Oxford (Inclusivity accelerator)	Zainabu trip to Uganda	R			976	-443	533
ROYAL AFRICAN FOUNDATION - ROYAL AFRICAN FOUNDATION	Collaring In Laikipia	R			7,847	-118	7,729
University of Oxford	PGAAF	R			79,606	-42,847	36,759
Wildlife Conservation (Lion Recovery Fund)	Laikipia	R			39,284		39,284
Zoo miami	LD programs in Ruaha	R			11,941	-7,549	4,392
Zoo New England					7,926		7,926
Total restricted income funds			251,788	0	1,064,072	-467,249	848,611
Total Funds as per balance sheet			791,797	0	1,974,852	-853,015	1,913,634

R = restricted income funds, UR = unrestricted funds

17.2 Details of material funds held and movements during the previous reporting period

Fund names	Purpose and Restrictions	Type	Fund balances brought forward	Transferred between funds	Income	Expenditure	Fund balances carried forward
			£	£	£	£	£
General		UR	490,173		441,673	-391,837	540,009
East Coast Zoo	Scholarships for secondary school students in Ruaha	R	16,062			-4,931	11,131
Leiden Conservation	To fund fundraising salaries & costs	R	3,874			-3,412	462
Naples Zoo	To fund LEO salaries & costs	R	7,650		4,013	-8,684	2,979
The Nature Conservancy	Lion collaring, training and support of Lion Rangers & training and support of Community Rangers	R	20,121		65,883	-50,337	35,667
Tusk Trust	SM21 – Salaries, DVD nights and other operational costs in Kenya	R	13,251			-13,059	192
Tusk Trust	Evolution Grant – Operations in Ruaha (LD, Conflict officers and staff salaries), CCT benefits & other operational costs.	R	33,102		45,000	-62,579	15,523
UICN	Conflict mitigation In Selous and Laikipa. Salaries, CCT benefits, fuel, transport, subsistence.	R	7,194		44,222	-77,435	-26,019
Wildlife Conservation (Lion Recovery Fund)	LRF-Ruaha – Conflict mitigation in Ruaha (Salaries, CCT benefits, operational costs)	R	11,139		39,936	-50,291	784
Wildlife Conservation (Lion Recovery Fund)	To Fund Mkomazi Carnivore project	R	9,260	-9,260			0
Tusk Trust	Learning visit to another project (collaboration)	R	0		1,616		1,616
WWF	Carnivore surveys in Selous	R	0		12,472	-247	12,225
DEFRA Darwin	Darwin C&C - Carnivore monitoring and capacity building in Tanzania	R	0		102,312	-39,192	63,120
Tusk Trust	WRC 23 - Support for the Lion Rangers programme	R	0		35,031	-20,763	14,268
WildAID	Lion Lights	R	0		676	-676	0
The Nature Conservancy	Holshus - PPB demos	R	0		27,325	-11,124	16,201
Oryx Limited	Darwin LFL - Development of Lion Friendly Livestock in Kenya	R	0		44,402	-43,611	791
Wildlife Conservation (Lion Recovery Fund)	Research and conservation in the Selous ecosystem	R	0	9,260	119,764	-35,724	93,300
Wildlife Conservation (Lion Recovery Fund)	PhD for Selous collaborator	R	0		5,366		5,366
Wildlife Conservation (Lion Recovery Fund)	Collaboration grant with LCMO	R	0		3,719		3,719
Safina Lion Conservation - Safina Lion Conser community Camera Trap Scheme	For CCT cameras in Kenya	R	0		500	-37	463
							0
Total restricted income funds			121,653	0	552,237	-422,102	251,788
Total Funds as per balance sheet			611,826	0	993,910	-813,939	791,797

LION LANDSCAPES

England & Wales - Charity number 1190168

Accounts

Charity registration number: 1190168

LION LANDSCAPES

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

CONTENTS

	Page
Reference and Administrative Details	3
Trustees' Report	4 to 12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Accounts	16 to 22

Reference and Administrative Details

Trustees	Position	Appointed
Prof Dr D W Macdonald	Trustee	14 April 2020
E M Meeng	Trustee and Secretary	13 October 2021
C C Chepkwony	Trustee	12 January 2022
K L Hancock	Trustee	13 April 2022
Dr M Mbizah	Trustee	13 April 2022
T M Leiden	Trustee	13 July 2022

Charity Registration Number 1190168

Principal address

Highcliffe
New Road
Teignmouth
Devon
TQ14 8UL

Independent Examiner

Dawn O'Connor FCA
Yannons Chartered Accountants
The Gallery
New Quay Street
Teignmouth
Devon
TQ14 8DA

Trustees' Annual Report for the year ended 30 of April 2023

Charity name: Lion Landscapes

Charity registration number: 1190168

The Trustees of Lion Landscapes present their annual report together with the financial statements of the charity for the year ended 30 of April 2023 and confirm they comply with the requirements of the Charities Act 2011, the Constitution for a Charitable Incorporated Organisation and the Charities SORP (FRS 102).

The board of trustees are satisfied with the performance of the charity during the period and the position at 30 of April 2023 and considers that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

1. Objectives and Activities

Lion Landscapes operates according to the Constitution for a Charitable Incorporated Organisation (CIO). In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's public benefit guidance.

The objects of Lion Landscapes are to promote for the benefit of the public the conservation and protection of wild carnivores, their prey, and their natural habitat in Sub-Saharan Africa, in particular by protecting and improving the livelihoods of people sharing the landscape with wild carnivores and their prey and building the capacity of in-country organisations, projects and people who do, or may, influence the conservation of wild carnivores, their prey and their natural habitat, to better ensure the achievement of this purpose.

1.1 Kenya (Laikipia Landscape)

The **Coexistence Co-op** represents a partnership between Lion Landscapes (LL) and The Peregrine Fund (PF), working in close collaboration with The Nature Conservancy (TNC) and other land managers and livestock owners in Laikipia, Kenya. It is a holistic education, training and conflict management program designed to address the shared goals of reducing livestock lost to large carnivores and stopping the resultant use of highly toxic pesticides to kill problem carnivores, and that indiscriminately poison critically endangered vultures.

The Coexistence Coop program consists of five main project activities:

- The Lion Ranger Programme works to train and equip a unit of selected National Police Reservists on each property to prevent or respond quickly and effectively to incidences of human-carnivore conflict following agreed best practices for lion conservation.
- The Community Coexistence Training works with local livestock owners directly to build their capacity to prevent livestock depredation and spread awareness about the human and livestock health issues associated with the misuse of poisons.
- Collaring for Coexistence works to give livestock owners access to real-time lion movement data from lions that have killed livestock in the past, allowing livestock owners to make informed decisions with regards to where they graze their livestock that reduce the loss of livestock to lions.
- Additionally, our community based Lion Extension Officers (LEOs) now support the Coexistence Coop by helping their communities to implement predator proof livestock husbandry practices and also quickly responding to reports of livestock predation, mitigating retaliatory killing. When poisoning events do occur, LEOs are trained to respond and minimise negative impacts on wildlife, people and livestock.
- Film nights held at community centres also help to engage communities and give information on predator proof livestock husbandry and the human and livestock health risks of misusing poisons to kill wildlife.

Coexistence Co-op activities aim to:

- Reduce the main cause of poisoning i.e. livestock depredation by large carnivores (mostly lions);
- Educate local communities and other wildlife/health practitioners on the wildlife, human and livestock health implications of using poisons; and
- Unify and standardise the management of human-carnivore conflict across the region.

Some key achievements included:

- Modification of the Lion Ranger Programme. This year we started training up to 30 rangers per conservancy per year, rather than focusing on a single team of six rangers, to expand the network and reduce the response time by rangers to any incidents that arise. The support provided to the conservancies is in the form of human-wildlife conflict mitigation and poisoning response training as well as funds that may be used for equipment and salary support. Each participating conservancy receives a \$3,000 donation that can be used as most needed.
- Make predator-proof boma materials available at affordable prices in all the communities where Lion Landscapes works, to incentivise predator-proofing of livestock enclosures, complementing the CCT training. In 2023, Lion Landscapes is focusing on advocacy through the PPB demos in livestock markets and other strategic community meetings. The new execution strategy will ensure sustainability through having an independent supply chain and purchase system. The follow-up on sales and enquiries will help Lion Landscapes determine the impact of the demos on the audience's purchasing power.

Additionally Lion Landscapes started work on the **Lion Friendly Livestock** programme in Kenya during this reporting period. This programme is a collaboration between Lion Landscapes and livestock producers to develop a Lion Friendly certification, verify that standards are being reached, and also help support activities on the landscape that improve rangeland regeneration.

The Lion Friendly Livestock program consists of six main project activities, additional to the activities that also fall under the Coexistence Coop:

- Certification development and verification
- Development of community-based rangeland regeneration demonstration plots
- Development of rangeland regeneration training days on private conservancies for community members
- Film nights held in community centres sharing rangeland regeneration information
- Training and supporting Lion Extension Officers to support their community with implementing rangeland regeneration practices
- Working with pastoral women to build awareness around alternative forms of savings and credit to holding wealth in livestock.

Coexistence Co-op activities aim to:

- To increase the value of coexisting with wildlife for commercial and traditional pastoral people by developing strong brand recognition and market share for livestock products sustainably raised on biodiverse rangelands that include the largest carnivore species, i.e. lion.
- To enable sustainable and predator-friendly practices throughout the landscape through the effective and equitable sharing of expertise, tools and benefits.

Some key achievements included:

- Completion of the Lion Friendly Livestock criteria and standards
- Certification of the first two properties
- Development of the first 200 acre community-based rangeland regeneration demonstration plot within the Maiyanat community, bordering Borana Conservancy
- Expansion of the LEO programme (3 new LEOs) with all LEOs and LL staff attend a rangeland regeneration course run by True Range.

Some overall achievements in Kenya

Indicator	Kenya 22/23
Lion movement maps generated and shared	2,940
Sightings collected - Lion	319
Sightings collected - Large carnivores	1,066
HWC - Lions killed in retaliation for livestock killing	0
HWC - Large carnivores killed - not lions	0
Total HWC incidents responded to	357
HWC - Proactive livestock husbandry visits & boma advice	276
Total KMs patrolled	87,807
Number of lions collared and monitored	6
CCT - Benefits distributed (\$)	1,500
DVD nights - People reached	2,271
Training - People trained (Coexistence Co-op, LFL)	167

1.2 Zambia (Luangwa Valley Landscape)

Lion Carbon is a partnership between Lion landscapes and Bio Carbon Partners (BCP), a Zambian community forest management program developer. During the 2022-23 year, Lion Landscapes continued to lead the development and implementation of biodiversity monitoring in BCP areas.

Lion Carbon activities aim to:

- Provide biodiversity data capable of informing the adaptive management of wildlife in the region
- Provide biodiversity data to support BCPs triple gold rating with the Climate, Community and Biodiversity Standard
- Provide biodiversity data that can be used as a basis to value biodiversity conservation efforts and enable the development of a premium Lion Carbon credit on the basis of these efforts
- Work with BCP to strengthen their capacity to address the main threats to large carnivores in their project areas.

Key achievements included:

- Structured surveys (walked transects and camera trap surveys) were conducted across sample areas in the two REDD+ projects in Zambia; The Lower Zambezi REDD+ Project (LZRP) and The Luangwa Community Forests Project (LCFP). A report analysing abundance trends and estimates bootstrapped across 8 years of walked transect data was produced and shared with relevant stakeholders.
- Walked surveys were expanded to a new survey area - Luano Shikabeta. Additionally the Munyamadzi survey area was expanded to include Mwanya for both walked transects and the camera trap survey.
- Lion Landscapes have moved into an advisory role by the end of this reporting period, with responsibilities including continued oversight of the survey design and management of data analysis but with BCP taking over all survey management and data collection in the field. This was a big step forward with regards to local capacity building.
- We started the process of registration of a local LL Zambia NGO. The process will be finalised during the 23/24 FY.

Achievements & Performance

Indicator	Zambia 22/23
Area surveyed using camera traps (sq km)	695
Area surveyed using distance sampling (sq km)	575
Camera trapping surveys this year	2
Distance sampling surveys this year	6
Monitored wildlife species with stable or increasing density across surveyed areas	3
Survey datasets analysed and reported on	7

1.3 Tanzania (Rungwa-Ruaha and Selous-Nyerere Landscapes)

Focused on two critically important, vast landscapes in southern Tanzania: Rungwa-Ruaha and Selous-Nyerere. These landscapes include the two largest National Parks in East Africa, as well as Game Reserves and human-dominated land. They support two of the largest remaining lion populations and are global strongholds for many other species. Despite the international significance of these landscapes, they have received very little conservation or research attention.

There is intense human-carnivore conflict in these landscapes, leading to very high rates of wildlife killing. Key threats are retaliatory and preventative killing to protect stock, and cultural lion killing for prestige. The Project was established in Ruaha in 2009 and expanded to Selous in 2020. In both cases, the first dedicated carnivore research & conservation project in these key landscapes. Lion Landscapes has over 70 employees working in Tanzania, 95% of whom are African.

In Ruaha, Lion Landscapes has continued to work with 13 villages bordering Ruaha National Park implementing a variety of education, mitigation and benefits programs. There were a total of 13 communities that participated in the Community Camera Trapping (+) programme. A team of 14 Conflict Officers monitored close to 500 livestock enclosures to monitor trends in livestock loss and map conflict hotspots. A team of 18 Lion Defenders also patrolled village land and assisted in protecting livestock to reduce retaliatory carnivore killings. We continued to protect livestock enclosures using wire mesh, lion lights or traditional methods. Fortified porridge was given daily to over 1,200 students in three primary schools, 37 secondary school scholarships were provided and 4 tertiary education scholarships were provided. Ruaha also continued the guide sightings program in Ruaha National Park collecting data on carnivore sightings with 8 lodges participating.

In Selous Lion Landscapes we secured a plot of land and signed a 10-year lease that will allow us to have a permanent team in the area and increase the reach of our programmes. A team of up to 7 Lion Extension Officers help collect data on conflict and implement mitigation measures such as finding lost livestock, reinforcing traditional livestock enclosures, and providing vet medicine to wounded livestock. We continued to protect livestock enclosures with "lion lights". Furthermore, two communities were enrolled in the CCT+ programme and started receiving benefits from the presence of wildlife on their land. In addition to the human-wildlife conflict work, we also continued our large carnivore monitoring in the Selous Game Reserve, completing a large carnivore survey across the landscape that started in 2020.

Achievements & Performance

Indicator	Tanzania 22/23
CCT - Benefits distributed (\$)	46,000
Bomas protected by all methods	106
HWC - Incidents responded to	333
Heads of livestock recovered	600
Lion sightings	759
Lion spoor counted	267
Lions killed in retaliation for livestock killing	5
Number of people reached by DVD nights	72,22
Number of people taken to the park	195
Number of people trained	832
Number of Simba Scholars supported	37
EM - Area surveyed using camera traps (sq km)	1,200
EM - Camera trap grids	3

Other key achievements included:

- Participated in the development of the national strategy for Lions and Leopards and the national HWC strategy.

Ruaha:

- We implemented the first football tournament in the area. Involving 10 villages and reaching thousands of people it was all centered around the MBOMIPA Wildlife Management Area and conservation of wildlife. This was implemented in partnership with STEP
- CCT+ was expanded to a second village (Kitisi). The village has improved its management of their natural resources and has been cooperating in the protection of large carnivores.

Selous:

- 1. Two CCT + agreements were signed in Selous in the villages of Mwaseni-Mbuyusaba and Mtanza-Msona. This aims to target behaviour change by having incentives and disincentives.
- 2. Digital data collection (SMART) was introduced for 6 Lion Extension Officers in Selous which measures effort and increases the quality of data. This is including pictures and all the data is geolocated.
- 3. Large Carnivore Surveys in Selous Game Reserve: Surveys in Selous Game Reserve that began in 2020 were completed with three camera trap grids deployed across the landscape.
- 4. New basecamp: a location was secured to build a basecamp in village land. Construction is to start in May 2023.

2. Innovative approaches to conservation.

The Trustees and the CEOs have the goal of diversifying income streams for Lion Landscapes and seeking innovative approaches to conservation. As an organisation, one of our goals is to improve our financial resilience through diversifying our income. We sometimes make investments and partner with enterprise activities. We may also develop enterprise activities of our own in the future, within the bounds of our charitable status.

Last year Lion Landscapes has taken three steps to achieve those goals; Lion Carbon, Lion Friendly Livestock and investment in BaoTree.

2.1 Lion Carbon

An example of a current enterprise partnership is our work with BioCarbon Partners, a forest carbon community enterprise in Zambia, with whom we co-developed and are selling premium 'Lion Carbon' REDD+ offsets. Project activities are described under the Zambia section and here we outline the development of income for LL. Lion Landscapes has an agreement with BCP that any credits we sell will result in us receiving the (5%) agents fee as unrestricted funding for our carnivores conservation activities. However, there were no premium Lion Carbon credits available for sale during the reporting period because all BCP credits were sold out. This should change during the next year.

Lion Landscapes is now 100% 'climate positive', using Lion Carbon to offset double our annual carbon emissions. We are the first conservation organisation to do so, but hope we will be the first of many.

Developments and achievements:

- Continued to work on ideas to develop Lion Carbon into a full biodiversity credit in partnership with Puku/TerraLabs, however this is currently not a priority for BCP.

2.2 Lion Friendly Livestock

Rangeland degradation and poor agricultural practices threaten biodiversity, amplify poverty by reducing returns on investment, and can increase climate change vulnerability for local pastoralist people. The Lion Friendly Livestock (LFL) programme works to improve the resilience of local pastoralist livelihoods through enabling and incentivising more sustainable livestock production. Conservation impacts are outlined under the Kenya section. LFL also has the potential to generate additional revenue for co-developed large carnivore conservation activities on the landscape as certified conservancies have pledged to invest any additional profit from LFL certification into these activities. Additionally, if/when Lion Friendly Livestock is proven to be a valuable certification, certified properties will take over the cost of collecting the monitoring and evaluation data LL provides. This will mean our ecological monitoring activities on the landscape will become funded by land owners. Additionally, during this reporting period, the LFL programme has suffered major delays due to the very serious drought in Laikipia. Livestock production decreased rather than improved and so there were no additional profits that could be linked to being Lion Friendly certified. However, our work continued developing the programmes that will help ensure that there is profit that can be attributed to LFL certification in the future.

2.3 Biodiversity Credits

During the 2022-23 financial year Lion landscapes started to write grants for the development of Biodiversity Credits. New financial mechanisms that integrate biodiversity in the financial structuring of carbon credits, or provide stand-alone credits for biodiversity conservation, have the potential to generate significant income for biodiversity conservation. As Lion Landscapes, we need to take care to position ourselves within this arena in a way where we clearly add value, and that value translates as meaningful income for our future conservation activities. There are currently several partners we are exploring ideas around this with, namely Natural State in Laikipia, Puku/Terra Labs in Luangwa Zambia, and Nawiri Group in Tanzania. During this reporting period, we submitted a large grant for our work with Puke/Terra labs based on the development of lion non fungible tokens. This grant was led by University of Oxford WildCRU, with whom we are an affiliated project and share Amy Dickman in a lead role. This grant was not funded. Oxford and LL then resubmitted the grant, adjusted to develop credits rather than tokens, with Natural State as credit development partners. At the end of the 2022-23 financial year, that grant had not yet been approved but was looking hopeful. We plan to continue to make this a key line of work for Lion landscapes over the next 5 years.

2.4 Investment

The Trustees were, in 2021 presented with the opportunity to invest as a first round investor in BaoTree with an amount of \$5,000 - and have chosen to make Lion Landscapes a founding partner through this investment as this fits in the goal of diversifying income streams for Lion Landscapes and also supports our goal of innovative approaches to conservation. BaoTree offers clients software that allows them to plan, run and track multiple projects and stakeholders in one flexible platform. Lion Landscapes has been part of the pilot project of this platform in Laikipia and is a strong believer that this platform allows organisations such as ours to monitor impact and stimulate change in behaviour and attitude in communities towards environmental goals. BaoTree executed a top up funding round in November 2022 and the Trustees decided to invest £476 to keep the shareholding at 0.60%. The valuation of Baotree at the end of this book year, based on the fundraising round closed in November 2022, was £ 2,900,000. Lion Landscapes owns 6,900 shares, or 0.60% of the company, which equated to £17,267 up from £13,593 the year before.

3. Volunteers

Lion Landscapes has been fortunate to rely on a few key volunteers in the past years. This year Joni Overbosch has been invaluable in her role as Project Assistant and has supported Lion Landscapes' Administration, Fundraising and Communication efforts. She has donated 12 hours of her time per week, which has a value of £10,000 this year.

4. Financial Review

Lion Landscapes is still a newly formed charity in a growth phase. The trustees consider that the financial performance of the charity during the year has been satisfactory. The trustees are pleased to report that in 2022-2023 Lion Landscapes' total incoming resources of £ 993,909 and total expenditure was £813,724.

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Lion Landscapes is a rapidly growing organisation and our policy is to hold at least 12 months of operational expenditure in reserves (if unrestricted funding allows) to be able to expand when the opportunity arises or remain in operation if funding suddenly falls short.
Amount of reserves held	Para 1.22	£845,568
Reasons for holding zero reserves	Para 1.22	-
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	-

4.1 Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Lion Landscapes sometimes holds funds as a custodian on behalf of others, such as organisations with whom we
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	have a mentorship agreement. These funds arrive in our accounts and we distribute them to them as a lump sum as soon as requested. The receiving organisations do their accounting against these lump sums.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	This year funds have been raised for: - IUCN HWC specialist group. They used our accounts to receive funds for the development of a new HWC strategy and for the HWC Conference in Oxford.
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	All funding goes into the organisational accounts as Custodian Funds received (donation). During funding meetings, these funds are allocated to different projects. During this allocation process, all funds raised as custodians will be earmarked as donations and sent straight to them or will be kept in the accounts on request of the receiving organisation.

4.2 Risk management and identification of risk

The trustees have not deemed it necessary to set up separate Finance and Audit Risk Committees but review the risk associated with funds held at the Charity's Board Meetings. The charity's trustees and executives monitor the specific risks including operational risks on an ongoing basis and the board is confident that the necessary steps are being taken to prevent them and mitigate their impacts should they occur.

5. Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	Charitable Incorporated Organisation (CIO)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	According to Art.34 of the Constitution, the trustees may appoint by ordinary resolution a person willing to act as a trustee. Candidates are put forward in a quarterly board meeting and upon approval of a majority of the Trustees, they will be asked to become a trustee.

6. Trustees

In this reporting period, Dr. Mark Stanley Price died on the 13th of December 2022. He was one of our first board members and was knowledgeable, kind, and a wonderful man. His legacy will live on in Lion Landscapes and the Trustees are very grateful for his contribution and support.

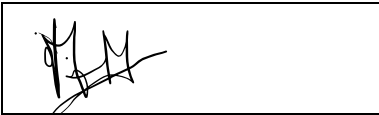

We are very grateful that Caroline Chepkwony, Moreangels Mbizah, Kerry Hancock and Tom Leiden joined the board during the 2022-23 year. Their strategic, financial and conservation expertise will help grow Lion Landscapes to the next level.

Name	Nationality	Date appointed (period)	Date of retirement
Dr. David Macdonald	British	20-04-2020 (4 years)	19-04-2024
Dr. Mark Stanley Price	British	20-04-2020 (3 years)	13-12-2022
Maureen Meeng	Dutch	13-10-2021 (3 years)	12-10-2024
Caroline Chepkwony	Kenyan	12-01-2022 (3 years)	11-01-2025
Kerry Hancock	South African /Dutch	13-04-2022 (3 years)	12-04-2025
Dr. Moreangels Mbizah	Zimbabwean	13-04-2022 (3 years)	12-04-2025
Tom Leiden	American	13-07-2022 (3 years)	12-07-2025

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Ellen Maureen Meeng	Karen Lesley Hancock
Position (eg Secretary, Chair, etc)	Secretary	Trustee
Date	22/02/2024	22/02/2024

Independent examiner's report to the trustees of Lion Landscapes
Charity Number 1190168

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 30 April 2023 as set out on pages 16 to 24.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts do not accord with the accounting records; or
3. 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.

Signed: 

Name: D O'Connor FCA

Relevant professional body: The Institute of Chartered Accountants in England and Wales

Address: The Gallery, New Quay Street, Teignmouth, Devon, TQ14 8DA

Date: 22 February 2024

Statement of financial activities for the year ended 30 April 2023
(including summary income and expenditure account)

	Unrestricted funds £	Restricted income funds £	Total funds 30.04.2023 £	Total funds 30.04.2022
Income (Note 3)				
Income and endowments from:				
Donations, legacies and grants	435,799	552,236	988,035	860,226
Other	5,874		5,874	9,885
Total	<u>441,673</u>	<u>552,236</u>	<u>993,909</u>	<u>870,111</u>
Expenditure (Note 4)				
Expenditure on:				
Charitable activities	391,837	422,102	813,939	594,929
Total	<u>391,837</u>	<u>422,102</u>	<u>813,939</u>	<u>594,929</u>
Net income/(expenditure)	<u>49,836</u>	<u>130,134</u>	<u>179,970</u>	<u>275,182</u>
Net movement in funds	<u>49,836</u>	<u>130,134</u>	<u>179,970</u>	<u>275,182</u>
Reconciliation of funds:				
Total funds brought forward	490,174	121,653	611,827	336,645
Transfer of funds			0	0
Total funds carried forward	<u>540,010</u>	<u>251,787</u>	<u>791,797</u>	<u>611,827</u>

Balance sheet as at 30 April 2023

		Unrestricted funds £	Restricted income funds £	Total 30.04.2023 £	Total 30.04.2022
Fixed assets					
Tangible assets	(Note 9)	36,680	126,585	163,265	63,936
Current assets					
Debtors	(Note 10)	14,229	95,088	109,317	1,125
Investments	(Note 11)	17,267	0	17,267	13,593
Cash at bank and in hand	(Note 12)	487,320	30,115	517,435	544,263
Total current assets		<u>518,816</u>	<u>125,203</u>	<u>644,019</u>	<u>558,981</u>
Creditors: amounts falling due within one year	(Note 13)	15,486	0	15,486	11,090
Net current assets		<u>503,330</u>	<u>125,203</u>	<u>628,533</u>	<u>547,891</u>
Total assets less current liabilities		<u>540,010</u>	<u>251,788</u>	<u>791,798</u>	<u>611,827</u>
Total net assets		<u>540,010</u>	<u>251,788</u>	<u>791,798</u>	<u>611,827</u>
Funds of the Charity					
Restricted income funds	(Note 17)		251,788	251,788	121,653
Unrestricted funds		540,010	.	540,010	490,174
Total funds		<u>540,010</u>	<u>251,788</u>	<u>791,798</u>	<u>611,827</u>

Signed by two trustees on behalf of all the trustees

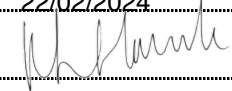
Signed
Print Name
Date



Ellen Maureen Meeng

22/02/2024

Signed
Print Name
Date



Karen Lesley Hancock

22/02/2024

Notes to the accounts for the year ended 30 April 2023

1. Charity Status

The charity became a CIO (Charitable Incorporated Organisation) on 20 June 2021. Its charity registration number is 1190168 and it is governed by its constitution.

2. Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention and revaluation to fair value in accordance with FRS 102, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Presentation currency

The accounts are presented in £ sterling.

Foreign exchange

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Recognition of income

All income is recognised once the charity has entitlement to the income, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, these are only included in the SOFA once the charity has provided the related services or met the performance related conditions.

Donated Services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

Expenditure and liabilities

Liability recognition

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.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Assets

Tangible fixed assets for use by charity

These are capitalised and valued at cost if they can be used for more than one year and cost at least £100.

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
Office equipment	25% straight line basis
Plant and machinery	20% straight line basis
Motor vehicles	25% straight line basis

Investments

Unlisted investments are valued at initially at cost and subsequently at fair value (their market value) at the year end unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

3. Analysis of Income

	Unrestricted funds	Restricted income funds	Total funds	Last Year
	£	£	£	£
Donations, legacies and grants:				
Donations and gifts	31,116		31,116	53,701
General grants provided by government/other agencies	404,683	552,236	956,919	806,525
	<u>435,799</u>	<u>552,236</u>	<u>988,035</u>	<u>860,226</u>
Other:				
Interest Income	168		168	463
Other Revenue	2,508		2,508	0
Gain on revaluation of investments	3,198		3,198	9422
	<u>5,874</u>	<u>0</u>	<u>5,874</u>	<u>9,885</u>
TOTAL INCOME	<u>441,673</u>	<u>552,236</u>	<u>993,909</u>	<u>870,111</u>

4. Expenditure

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Total funds	Last Year
	£	£	£	£
Expenditure on charitable activities				
General activities	372,325	406,412	778,737	571,723
Depreciation	16,686	15,649	32,335	20,800
Governance costs - note 6	2,652		2,652	2,406
TOTAL EXPENDITURE	<u>391,663</u>	<u>422,061</u>	<u>813,724</u>	<u>594,929</u>

5 . Funds received as agent

<u>Year ended 30 April 2023</u>		Amount received in year	Amount paid out	Balance held at year end
Description/name of party	Related party	£	£	£
IUCN - HWC Specialist Project	No	<u>100,983</u>	<u>-17,598</u>	<u>83,385</u>
 <u>Year ended 30 April 2022</u>				
Wildlife Fund - Mkomazi carnivore project	No	<u>9,091</u>	<u>-9,091</u>	<u>0</u>

6. Support Costs

		30.04.23	30.04.22
		£	£
Fees paid to independent examiner		<u>2,652</u>	<u>2,406</u>
Total		<u>2,652</u>	<u>2,406</u>

Details of certain types of expenditure

Support cost		30.04.23	30.04.22
		£	£
Independent examiner's fees		1,020	1,020
Other fees paid to examiner		<u>1,632</u>	<u>1,386</u>
Total		<u>2,652</u>	<u>2,406</u>

7. Paid employees

7.1 Staff Costs		30.04.23	30.04.22
		£	£
Salaries and wages		284,565	151,811
Social security costs		14,057	6,802
Pension costs (defined contribution pension plan)		<u>2,879</u>	<u>1,637</u>
Total staff costs		<u>301,501</u>	<u>160,250</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2 Average head count in the year

	30.04.23	30.04.22
	Number	Number
Management	7	7
Field Staff	42	31
Camp staff	6	6
Administration	<u>6</u>	<u>3</u>
Total	<u>61</u>	<u>47</u>

8. Pension contributions

Pension costs

Contributions to the employee pension schemes for the year amounted to £2,880 (2022: £1,637).

The charity operates a defined contribution pension scheme. The pension scheme cost for the year represents contributions due by the charity to the scheme.

9. Tangible fixed assets

Cost	Motor Vehicles	Fixtures, fittings and equipment	30.04.23 Total	30.04.22 Total
	£	£	£	£
At start of year	52,998	41,463	94,461	56,819
Additions	41,703	102,369	144,072	37,642
Disposals	0	-20,083	-20,083	0
At end of the year	<u>94,701</u>	<u>123,749</u>	<u>218,450</u>	<u>94,461</u>
Depreciation				
At start of year	18,229	12,296	30,525	9,725
Charge for the year	18,922	13,628	32,550	20,800
Eliminated on disposals		-7,890	-7,890	0
At end of the year	<u>37,151</u>	<u>18,034</u>	<u>55,185</u>	<u>30,525</u>
Net book value				
Net book value at the end of the year	<u>57,550</u>	<u>105,715</u>	<u>163,265</u>	<u>63,936</u>

10. Debtors and prepayments

	30.04.23	30.04.22
	£	£
Prepayments and accrued income	81,463	596
Trade Debtors	26,576	
Other debtors	1,277	529
Total	<u>109,316</u>	<u>1,125</u>

11. Investments

Convertible Loan - Baotree Ltd - 6,900 ordinary shares	<u>17,267</u>	<u>13,593</u>
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In 20/21 Lion Landscapes bought a convertible loan in Baotree Ltd for £3,788. It was converted into shares in October 2021. The shares are stated at fair value as at 30 April 2023 (Unrealised gain £12,620).

12. Cash at bank and in hand

	30.04.23	30.04.22
	£	£
Cash at bank and in hand	517,435	544,263
Total	<u>517,435</u>	<u>544,263</u>

13. Creditors and accruals

Amounts falling due within one year

	30.04.23	30.04.22
	£	£
Trade creditors	386	1,532
Other creditors	5,010	1,681
Taxes and social security	7,408	3,857
Accruals and deferred income	2,682	4,020
Total	<u>15,486</u>	<u>11,090</u>

14. Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

15. Trustees' expenses

There were no transactions between the charity and trustees in the current reporting period.

16. Grants and donations made

Analysis of grants and donations paid (included in cost of charitable activities)

Analysis	Grants to institutions £	30.04.23 Total £	30.04.22 Total £
Implementation of Coexistence Coop Training		0	25,992
Donations to conservancies that participated in the Wildlife Ranger Challenge	207	207	28,273
Donations to cover the field expenses of the Zambia project	38,383	38,383	
Miscellaneous Donations	<u>34,892</u>	<u>34,892</u>	
	<u>73,482</u>	<u>73,482</u>	<u>54,265</u>

17. Charity funds

17.1 Details of material funds held and movements during the current reporting period

Fund names	Purpose and Restrictions	Type	Fund balances	Transferred	Income	Expenditure	Fund
			brought forward	between funds			balances carried forward
			£	£	£	£	£
General		UR	490,174		441,673	-391,837	540,010
East Coast Zoo	Scholarships for secondary school students in Ruaha	R	16,062			-4,931	11,131
Leiden Conservation	To fund fundraising salaries & costs	R	3,874			-3,412	462
Naples Zoo	To fund LEO salaries & costs	R	7,650		4,013	-8,684	2,979
The Nature Conservancy	Lion collaring, training and support of Lion Rangers & training and support of Community Rangers	R	20,121		65,883	-50,337	35,667
Tusk Trust	SM21 – Salaries, DVD nights and other operational costs in Kenya	R	13,251			-13,059	192
Tusk Trust	Evolution Grant – Operations in Ruaha (LD, Conflict officers and staff salaries), CCT benefits & other operational costs.	R	33,102		45,000	-62,579	15,523
UICN	Conflict mitigation In Selous and Laikipia. Salaries, CCT benefits, fuel, transport, subsistence.	R	7,194		44,222	-77,435	-26,019
Wildlife Conservation (Lion Recovery Fund)	LRF-Ruaha – Conflict mitigation in Ruaha (Salaries, CCT benefits, operational costs)	R	11,139		39,936	-50,291	784
Wildlife Conservation (Lion Recovery Fund)	To Fund Mkomazi Carnivore project	R	9,260	-9,260			0
Tusk Trust	Learning visit to another project (collaboration)	R	0		1,616		1,616
WWF	Carnivore surveys in Selous Darwin C&C - Carnivore	R	0		12,472	-247	12,225
DEFRA Darwin	monitoring and capacity building in Tanzania	R	0		102,312	-39,192	63,120
Tusk Trust	WRC 23 - Support for the Lion Rangers programme	R	0		35,031	-20,763	14,268
WildAID	Lion Lights	R	0		676	-676	0
The Nature Conservancy	Holshus - PPB demos	R	0		27,325	-11,124	16,201
Oryx Limited	Darwin LFL - Development of Lion Friendly Livestock in Kenya	R	0		44,402	-43,611	791
Wildlife Conservation (Lion Recovery Fund)	Research and conservation in the Selous ecosystem	R	0	9,260	119,764	-35,724	93,300
Wildlife Conservation (Lion Recovery Fund)	PhD for Selous collaborator	R	0		5,366		5,366
Wildlife Conservation (Lion Recovery Fund)	Collaboration grant with LCMO	R	0		3,719		3,719
Safina Lion Conservation - Safina Lion Conser community Camera Trap Scheme	For CCT cameras in Kenya	R	0		500	-37	463
							0
Total restricted income funds			121,653	0	552,237	-422,102	251,788
Total Funds as per balance sheet			611,827	0	993,910	-813,939	791,798

R = restricted income funds, UR = unrestricted funds

17.2 Details of material funds held and movements during the previous reporting period

Fund names	Purpose and Restrictions	Type	Fund balances	Transferred	Income	Expenditure	Fund
			brought forward	between funds			balances carried forward
			£	£	£	£	£
General		UR	195,113	133,172	558,218	-396,329	490,174
Wildlife Conservation (Lion Recovery Fund)	Funds to cover operational costs in Kenya	R	82,087	-82,087		0	0
Oxford University	Funds to cover operational costs in Tanzania & Zambia	R	51,085	-51,085		0	0
Tusk Trust	Funds to cover operational costs in Kenya	R	8,360			-8,360	0
Cincinnati Zoo	For the support and production of Haikya books	R	0		5,880	-5,880	0
East Coast Zoo	Scholarships for secondary school students in Ruaha	R	0		16,062	0	16,062
Knowville Zoo	Support for printing Haikya and Daren books	R	0		2,655	-2,655	0
Leiden Conservation	To fund fundraising salaries & costs	R	0		18,457	-14,583	3,874
Naples Zoo	To fund LEO salaries & costs	R	0		8,914	-1,264	7,650
The Nature Conservancy	Lion collaring, training and support of Lion Rangers & training and support of Community Rangers	R	0		74,888	-54,767	20,121
Tusk Trust	WCR3 - salaries, training and equipment of the Conservation Research Officer, Lion Rangers, Lion Ranger Coordinator and Lion Extension Officers.	R	0		24,523	-24,523	0
Tusk Trust	SM21 – Salaries, DVD nights and other operational costs in Kenya	R	0		13,251	0	13,251
Tusk Trust	Evolution Grant – Operations in Ruaha (LD, Conflict officers and staff salaries), CCT benefits & other operational costs.	R	0		44,089	-10,987	33,102
Tusk Trust	WRC – Wildlife Ranger Challenge fundraiser	R	0		22,513	-22,513	0
UICN	Conflict mitigation In Selous and Laikipa. Salaries, CCT benefits, fuel, transport, subsistence.	R	0		24,401	-17,207	7,194
Wildlife Conservation (Lion Recovery Fund)	LRF-Ruaha – Conflict mitigation in Ruaha (Salaries, CCT benefits, operational costs)	R	0		34,707	-23,568	11,139
Wildlife Conservation (Lion Recovery Fund)	To Fund Mkomazi Carnivore project	R	0		9,260	0	9,260
WWF	Researcher services for Selous Carnivore Survey	R	0		12,293	-12,293	0
Total restricted income funds			141,532	-133,172	311,893	-198,600	121,653
Total Funds as per balance sheet			336,645	0	870,111	-594,929	611,827

LION LANDSCAPES

England & Wales - Charity number 1190168

Accounts

Charity registration number: 1190168

LION LANDSCAPES
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

CONTENTS

	Page
Reference and Administrative Details	3
Trustees' Report	4 to 14
Independent Examiner's Report	15
Statement of Financial Activities	16
Balance Sheet	17
Notes to the Accounts	18 to 24

Reference and Administrative Details

Trustees	Position	Appointed	
J Oriol Bosch	Chair	29 June 2020	Retired 13 October 2021
Prof Dr D W Macdonald	Trustee	14 April 2020	
Dr M S Price	Trustee	14 April 2020	Deceased 13 December 2022
E M Meeng	Trustee and Secretary	13 October 2021	
C C Chepkwony	Trustee	12 January 2022	
K L Hancock	Trustee	13 April 2022	
Dr M Mbizah	Trustee	13 April 2022	
T M Leiden	Trustee	13 July 2022	

Charity Registration Number 1190168

Principal address

Highcliffe
New Road
Teignmouth
Devon
TQ14 8UL

Independent Examiner

Dawn O'Connor FCA
Yannons Chartered Accountants
The Gallery
New Quay Street
Teignmouth
Devon
TQ14 8DA

Trustees' Annual Report for the year ended 30 April 2022

Charity name: Lion Landscapes

Charity registration number: 1190168

The Trustees of Lion Landscapes present their annual report together with the financial statements of the charity for the year ended 30 April 2022 and confirm they comply with the requirements of the Charities Act 2011, its constitution and the Charities SORP (FRS 102).

The board of trustees are satisfied with the performance of the charity during the period and the position at 30 April 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

1. Objectives and Activities

Lion Landscapes operates according to its constitution. In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's public benefit guidance.

The objects of Lion Landscapes are to promote for the benefit of the public the conservation and protection of wild carnivores, their prey, and their natural habitat in Sub-Saharan Africa, in particular by protecting and improving the livelihoods of people sharing the landscape with wild carnivores and their prey and building the capacity of in-country organisations, projects and people who do, or may, influence the conservation of wild carnivores, their prey and their natural habitat, to better ensure the achievement of this purpose.

1.1 Expansion of Activities

The co-operation between Lion Landscapes and Ruaha Carnivore Project started in Jan 2020 and was established on 20 June 2021, when Ruaha's operations became part of 'Lion Landscapes' when the latter company became a Charitable Incorporated Organisation. Lion Landscapes now operates in Laikipia in Kenya, the Luangwa Valley in Zambia, and the Ruaha and Selous-Nyerere landscapes in Tanzania.

The opportunities from this expansion are:

- Greater pool of shared resources, knowledge and experience;
- Larger supportive network;
- Expanded toolkit of conservation and management solutions;
- Greater pool of human resources conversant with the programmes;
- Large number and diversity of donors and supporters;
- Ability to increase organisational capacity e.g. employing specialist fundraising, marketing and communications personnel;
- Ability to use geographical reach to test new advancements in conservation creates a unique opportunity for learning and establishment of new best practices in carnivore conservation.
- Ability to support other programmes led by African nationals and build wider capacity

The strengths of the new Lion Landscapes identified by Maliasili and LL partners during the recent strategic planning process are:

- **Strong leadership:** Strong, innovative leaders, who are highly recognised and respected, provide a solid foundation for Lion Landscapes' growth and success.
- **Collaborations and Partnerships:** Highly successful partnerships (with other conservation organisations, local communities, land managers/owners and local authorities) and co-funding models, have enabled us to grow our reach and influence despite our relatively small size.
- **Innovation:** Both Ruaha Carnivore Project and Lion Landscapes have been successful in developing novel approaches, focused on generating new incentives for community-based conservation, and this will be a particular strength of the new Lion Landscapes.
- **Evidence-based Conservation:** Practical expertise at the nexus of research and conservation (including formal ties with the University of Oxford) adds credibility to our work and provides a strong foundation for continued innovation.

1.2 Kenya

The Coexistence Co-op represents a partnership between Lion Landscapes (LL) and The Peregrine Fund (PF), working in close collaboration with The Nature Conservancy (TNC) and other land managers and livestock owners in Laikipia, Kenya. It is a holistic education, training and conflict management program designed to address the shared goals of reducing livestock lost to large carnivores and stopping the resultant use of highly toxic pesticides to kill problem carnivores, and that indiscriminately poison critically endangered vultures.

The programme consists of three main project activities:

1. The Lion Ranger Programme

The Lion Ranger Programme works to train and equip a unit of selected National Police Reservists on each property to prevent or respond quickly and effectively to incidences of human-carnivore conflict following agreed best practices for lion conservation.

2. Community Coexistence Training

This training works with local livestock owners directly to build their capacity to prevent livestock depredation, and spread awareness about the human and livestock health issues associated with the misuse of poisons.

3. Collaring for Coexistence

This programme works to give livestock owners access to real-time lion movement data from lions that have killed livestock in the past, allowing livestock owners to make informed decisions with regards to where they graze their livestock that reduce the loss of livestock to lions.

Coexistence Co-op activities aim to:

- Reduce the main cause of poisoning i.e. livestock depredation by large carnivores (mostly lions);
- Educate local communities and other wildlife/health practitioners on the wildlife, human and livestock health implications of using poisons; and
- Unify and standardise the management of human-carnivore conflict across the region.

1.2.2 Achievements and Performance

<i>Indicator</i>	Kenya 21/22
CIDs generated	15
CIDs visited	5
HWC incidents reported LEOs	43
HWC incidents reported LL staff	64
HWC incidents reported LR's (conservancies/ranches)	2
HWC incidents responded to by LL staff	51
HWC incidents responded to by LR's (conservancies/ranches)	1
Illegal activities recorded	8
Kill sites found	5
KMs patrolled	33,754
KMs patrolled LEO	32
KMs patrolled LL staff	790
KMs patrolled LR's	2,285
Lion movement maps generated and shared	170
Lion sightings	138
Lions killed for other reasons	8
Lions killed in retaliation for livestock killing	2
Mock hunts	0
New lion IDs on LL database	2

New lions entered on LINC	0
No. livestock events actively prevented	0
Number of collared lions	6
Other large carnivore sightings	146
Other large carnivores killed	7
Other wildlife sightings	33,627
Proactive livestock husbandry visits (e.g. talking to boma guards, herders on ranches/conservancies about improving husbandry)	20
Proactive livestock husbandry visits to community members (helping to improve husbandry)	17
Total HWC incidents reported	284
Total HWC incidents responded to	157
Total KMs patrolled	3,095
Total number of livestock injured	44
Total number of livestock killed	662
Total number of patrols by rangers in vehicle	10,834
Total number of patrols by rangers on foot	2,997
Total number of patrols recorded	1,641
Total number of patrols recorded LEOs	5
Total number of patrols recorded LL staff	21
Total number of patrols recorded LR's	84
Total number of patrols to communities LEOs	14
Total number of patrols to communities LL staff	24
Total number of patrols to communities recorded	42
Veterinary responses due to Rangers/LL	5
WhatsApp communications on LL Ranger group	360
WhatsApp communications on sightings groups	146
Number of lions collared and monitored	7

Other key achievements included:

1. The deployment of a Rapid Response Vehicle, i.e. one vehicle dedicated to fast human wildlife conflict responses.
2. The visit by the cross-site management team to Kenya in December 2021, which was the first time since the Merger between Lion Landscapes Mark 1 and the Ruaha Carnivore Project. The management team members were able to spend a week going over the various programmes in Laikipia, discussing ideas and adding their experiences with programmes in other landscapes. This cross-site knowledge sharing clearly illustrated one of the benefits of the recent merger.

In addition to the Coexistence Coop Programmes, a new programme was initiated during this financial year; Lion Friendly Livestock - see the section 'Innovative approaches to conservation' later in this report.

1.3 Zambia

Lion Carbon is a scalable and sustainable biodiversity conservation model, which links payment to local communities (generated through the REDD+ avoided deforestation mechanism) to 30 - year Community Forest Management Agreements. Lion Carbon addresses the proximate threats to biodiversity (poaching, habitat loss and poor management) through strengthening local and regional capacity to manage natural resources, and the social threats (poverty and undervalued biodiversity) through job creation and the distribution of benefits from verified forest carbon offsets to local communities.

An estimated 428 million people depend on African dryland forests for subsistence. Destruction of these forests contributes to climate change, threatens biodiversity and exacerbates local poverty. Zambia has the highest deforestation rate in Africa, losing forest four times the size of New York City every year for charcoal and timber.

Lion Carbon is a collaboration between the lead organisation (University of Oxford), a Zambian community forest management program developer (BioCarbon Partners - BCP) and an international large carnivore NGO (Lion Landscapes - LL). During the 2021-22 year, Lion Landscapes continued to lead the development and implementation of biodiversity monitoring that can inform the adaptive management of wildlife in the region, and can also be used as a basis to value biodiversity conservation efforts.

BioCarbon Partners has secured 30-year Community Forest Management Agreements with local chiefdoms over 1 million hectares of the Luangwa-Zambezi ecosystem in Zambia - home to several endangered and vulnerable species (including lion, African wild dog and Southern ground - hornbill) and some of the country's poorest communities. In return for forest protection activity, communities receive income from the sale of REDD+ offsets, while alternative livelihood interventions direct communities away from destructive practices including unsustainable charcoal production and forest felling.

1.3.2 Achievements & Performance

Indicator	Zambia 21/22
Area surveyed using camera traps (sq km)	695
Area surveyed using distance sampling (sq km)	575
Camera trapping grids	2
CCT officers employed	0
Children benefited from CCT education support	0
Distance sampling grids	2
Grid cells surveyed using camera traps	51
Grid cells surveyed using distance sampling	54
Households benefited directly from CCT Pilot	0
Monitored wildlife species with stable or increasing density across surveyed areas	21
People benefitted from CCT health care support	0
Survey datasets analysed and reported on	6
Technical review of BM plan	0
Usable camera trapping data sets	2
Usable distance sampling data sets	4
Value of benefits distributed CCT pilot	0
Women trained by LL for distance sampling data collection	10

Other key achievements included:

1. LLZ finally received its research permit from the Department of National Parks and Wildlife (DNPW). While this is actually granted to BCP with LLZ named as the implementing partner, this legitimises the previous work, enables us to expand biodiversity monitoring (as per monitoring plan) into new areas and seek formal partnerships with other stakeholders within Zambia.

2. LLZ signed an agreement with the Giraffe Conservation Fund to improve what is known about Luangwa Giraffe. This includes a grant of \$15,000 per year for three years (\$45,000 from 2022-2024) which is an increase of more than 40% of our funding.
3. LLZ completed the fifth consecutive year of biannual biodiversity monitoring distance sampling transects at Munyamadzi Game Ranch. The 2021 annual report on biodiversity monitoring data submitted to BCP included analysis of five years of distance sampling trend data and two years of camera trap survey data.

1.4 Tanzania

Focused in two critically important, vast landscapes in southern Tanzania: Rungwa-Ruaha and Selous-Nyerere. These landscapes include the two largest National Parks in East Africa, as well as Game Reserves and human-dominated land. They support two of the largest remaining lion populations, and are global strongholds for many other species.

Despite the international significance of these landscapes, they have received very little conservation or research attention.

There is intense human-carnivore conflict in these landscapes, leading to very high rates of wildlife killing. Key threats are retaliatory and preventative killing to protect stock, and cultural lion killing for prestige.

The Project was established in Ruaha in 2009, and expanded to Selous in 2020. In both cases, the first dedicated carnivore research & conservation project in these key landscapes. Lion Landscapes has over 70 employees working in Tanzania, 95% of whom are African.

In Ruaha Lion Landscapes has continued to work with 13 villages bordering Ruaha National Park implementing a variety of education, mitigation and benefits programs. There were a total of 12 communities that participated in the Community Camera Trapping programme and one village participating in the Conservation Contract. A team of 18 Conflict Officers monitored over 500 livestock enclosures to monitor trends in livestock loss and map conflict hotspots. A team of 18 Lion Defenders also patrolled village land and assisted in protecting livestock in order to reduce retaliatory carnivore killings. 16 wire livestock enclosures were built protecting 2,659 heads of livestock. Fortified porridge was given daily to over 1,200 students in three primary schools, 37 secondary school scholarships were provided and 4 tertiary education scholarships were provided. Ruaha also continued the guide sightings program in Ruaha National Park collecting data on carnivore sightings with 10 guides participating who collected over 800 carnivore sightings in the park.

In Selous Lion Landscapes completed a comprehensive household survey collecting demographic information and baseline attitudes and conflict data. This allowed us to hire our first community members, five total, to help collect data on conflict and implement mitigation measures such as finding lost livestock, reinforcing traditional livestock enclosures, and providing vet medicine to wounded livestock. The first prevention measure was implemented with 40 "lion lights" being distributed to large livestock enclosures to reduce attacks from carnivores. In addition to the human wildlife conflict work we also completed a large carnivore survey in Selous Game Reserve, a continuation of the activities that began in 2020.

1.4.1 Achievements & Performance

Indicator	Tanzania 21/22
Benefits distributed	£51,000
Canvas bomas erected	6
CCT officers employed and trained	24
Conflict officers employed	18
Cows killed by carnivores	115
Depredation events reported	266
Donkeys killed by carnivores	1
Heads of livestock recovered	1,884
Illegal activities recorded	433
Km2 patrolled by LDs	16,381
Lion sightings	47
Lion spoor counted	301
Lions killed for other reasons	3
Lions killed in retaliation for livestock killing	1
Livestock reported lost	1,959
Medicine applied to injured animals	67
Number of people injured or attacked by lions	0
Number of bomas protected by lights	0
Number of Carnivore Scholars supported	4
Number of carnivore sightings collected	157
Number of Children	78
Number of DVD nights conducted	19
Number of Lion Defenders	18
Number of lion sightings collected	427
Number of livestock protected in canvas bomas	0
Number of livestock protected in wire bomas	2,649
Number of Men	36
Number of men trained	0
Number of people reached by DVD nights	776
Number of people taken to the park	0
Number of people trained	0
Number of people who benefit from CHF	6,270
Number of Simba Scholars supported	37
Number of wires deployed	47
Number of Women	40
Number of women trained	0
Other large carnivore sightings	0
Other large carnivores killed	9
Shoats killed by carnivores	261
Stopped & prevented lion hunts	4
Students given porridge	1,200
Traditional bomas reinforced	98
Wire bomas built	16

Other key achievements included:

Ruaha:

1. The first pilot Conservation Contract was launched in the village of Malinzanga in September 2021 and renewed for an additional three months after. This aims to target behaviour change by having incentives and disincentives.
2. Digital data collection (SMART) was introduced for 18 Lion Defenders which measures effort and increases the quality of data. This is including pictures and all the data is geo-located. They have recorded over 16,000 km of patrols.
3. Mentorship and training: provided HWC training for UNITE team from Uganda, ecological monitoring training for ecologist from DRC national parks, entered into mentorship agreement with Mkomazi Carnivore Project

Selous:

1. The first full time permanent staff member in Selous was hired to oversee project activities. Two Conflict Officers were hired as well as three Lion Extension Officers to collect data on livestock depredations and carnivore mortalities.
2. A comprehensive household and attitude survey for 102 livestock enclosures was completed to gather baseline data on attitudes and conflict.
3. First mitigation and education activities were launched in Selous landscape (40 predator proof lights distributed to four livestock enclosures, two wire livestock enclosures constructed)
4. Large Carnivore Surveys in Selous Game Reserve: Surveys in Selous Game Reserve that began in 2020 were continued, using a combination of systematic camera trapping and large-scale sign-based surveys.

2. Innovative approaches to conservation.

The Trustees and the CEO's have the goal of diversifying income streams for Lion Landscapes and seek innovative approaches to conservation. As an organisation, one of our goals is to improve our financial resilience through diversifying our income. We sometimes make investments and partner with enterprise activities. We may also develop enterprise activities of our own in the future, within the bounds of our charitable status.

Last year Lion Landscapes has taken three steps to achieve those goals; Lion Carbon, Lion Friendly Livestock and investment in BaoTree.

2.1 Lion Carbon

An example of a current enterprise partnership is our work with BioCarbon Partners, a forest carbon community enterprise in Zambia, with whom we co-developed and are selling premium 'Lion Carbon' REDD+ offsets. Lion Landscapes is now 100% 'climate positive', using Lion Carbon to offset double our annual carbon emissions. We are the first conservation organisation to do so, but hope we will be the first of many.

Developments and achievements during the 2021-22 financial year included:

1. All available carbon being sold, thus making further sales of Lion Carbon not possible until the next project is verified.
2. Further development of ideas behind creating additional value for biodiversity, not just trees, led to Lion Landscape CEO's becoming involved with early discussions around the development of biodiversity credits.

2.2 Lion Friendly Livestock

Rangeland degradation and poor agricultural practices threaten biodiversity, amplify poverty by reducing returns on investment, and can increase climate change vulnerability. Lion Landscapes has partnered with several organisations to develop a 'Lion Friendly Livestock' certification, working with pastoral communities to co-determine 'conservation-friendly' livestock farming activities and incentivise them through increased livestock value. Women's cooperatives will be key partners, improving equity in a traditionally-male enterprise. These economic incentives will strengthen local livelihoods and enable communities to more sustainably manage their rangeland for people, livestock and biodiversity.

We were granted our first major grant to start implementing this programme at the very end of this financial year and so progress on this programme will mostly be reported in next year's financial report.

Developments and achievements during the 2021-22 financial year included:

1. Collecting necessary background information on current livestock production, and the livestock market in Laikipia, Kenya.
2. Raising the necessary funds to start implementing Lion friendly Livestock activities
3. Employment and full training of three Lion Extension Officers in the landscape in Jan 2022 (Kirimon/Naibung'a/Oldonyiro), allowing us to build and grow relationships within the community and assist further, increase our household visits and increase our boma and livestock husbandry advice. LEOs will also be trained to support their community in rangeland regeneration practices next financial year.

2.3 Investment

The Trustees were last reporting period presented with the opportunity to invest as a first round investor in BaoTree with an amount of \$5,000.- and have chosen to make Lion Landscapes a founding partner through this investment as this fits in the goal of diversifying income streams for Lion Landscapes and also supports our goal of innovative approaches to conservation. BaoTree offers clients software that allows them to plan, run and track multiple projects and stakeholders in one flexible platform. Lion Landscapes has been part of the pilot project of this platform in Laikipia and is a strong believer that this platform allows organisations such as ours to monitor impact and stimulate change in behaviour and attitude in communities towards environmental goals. The valuation of Baotree at the end of this book year, based on a fundraising round closed in January 2022, was £ 2,282,994 (share price of £ 1.97 per share). Lion Landscapes owned 6,900 shares, or 0.60% of the company, which equated to £ 13,593.

3. Volunteers

Lion Landscapes has been fortunate to be able to rely on a couple of volunteers in the past years. This year Joni Overbosch has been invaluable in her role as Project Assistant and has supported Lion Landscapes' Administration, Fundraising and Communication efforts. She has donated 12 hours of her time per week, which has a value of £9,000 this year.

4. Financial Review

Lion Landscapes is a newly formed charity and it is at its early stage. The trustees consider that the financial performance by the charity during the year has been satisfactory. The trustees are pleased to report that in 2021-2022 Lion Landscapes had total incoming resources of £870,111 and total expenditure was £594,929.

4.1 Reserves Policy

Lion Landscapes is a rapidly growing organisation and our policy is to hold at least 6 months of operational expenditure in reserves (if unrestricted funding allows) to be able to expand when the opportunity arises or remain in operation if funding suddenly falls short.

5.1 Funds held as custodian trustees on behalf of others

Lion Landscapes sometimes holds funds as a custodian on behalf of others, such organisations with whom we have a mentorship agreement. These funds arrive in our bank accounts and we distribute them to them as a lump sum as soon as requested. The receiving organisations do their own accounting against these lump sums.

This year funds have been raised for:

Mkomazi carnivore Project in Tanzania, Lion Landscapes has started a mentorship program with this project.

All funding goes into the organisational bank accounts as donations received. During funding meetings these funds are allocated to the different projects.

During this allocation process all funds raised as custodians will be earmarked as donations and sent straight to them or will be kept in the bank accounts on request of the receiving organisation.

5.2 Risk management and identification of risk

The trustees have not deemed it necessary to set up separate Finance and Audit Risk Committees but review the risk associated with funds held at the Charity's Board Meetings. The charity's trustees and executives monitor the specific risks including operational risks on an ongoing basis and the board is confident that the necessary steps are being taken to prevent them and mitigate their impacts should they occur.

6. Structure, Governance and Management

Lion Landscapes was registered as a charity on 29 June 2020, charity registration number 1190168.

Lion Landscapes operated as a company limited by guarantee until 20 June 2021 when it resolved to convert to a CIO (Charitable Incorporated Organisation), revoking its existing Memorandum and Articles of Association and adopting the Foundation Model Constitution provided by the Charity Commission.

These accounts include transactions of both entities for the year ended 30 April 2022.

6.1 Trustee selection methods

According to Section 10 of the constitution, the trustees may appoint by ordinary resolution a person willing to act as a trustee. Candidates are put forward in a quarterly board meeting and upon approval of a majority of the Trustees, they will be asked to become a trustee.

7. Trustees

In this reporting period Josep Oriol Bosch stepped down from the board after 5 years of service. With his help and expertise Lion Landscapes has grown from scratch to the organisation it is today and the Trustees are very grateful for his contribution and continued support. He was replaced by Maureen Meeng, who has been a volunteer with Lion Landscapes since its first year of existence and has helped with setting up the structure of the organisation and the fundraising and development strategy. She has taken up the position of Trustee Secretary.


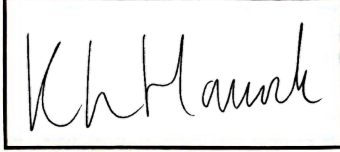
It was the wish of the Trustees and management to extend the board with members that represent the diversity of the people and cultures that we work with. We are very grateful that Kerry Hancock, Caroline Chepkwony and Dr. Moreangels Mbizah have joined the board. Their strategic, financial and conservation expertise will help grow Lion Landscapes to the next level.

Name	Nationality	Date appointed (period)	Date of retirement
Prof. Dr. David Macdonald Trustee	British	14-04-2020 (4 years)	13-04-2024
Dr. Mark Stanley Price Trustee	British	14-04-2020 (3 years)	Deceased 13-12-2022
Maureen Meeng Trustee Secretary	Dutch	13-10-2021 (3 years)	12-10-2024
Caroline Chepkwony Trustee	Kenyan	12-01-2022 (3 years)	11-01-2025
Kerry Hancock Trustee	South African /Dutch	13-04-2022 (3 years)	12-04-2025
Dr. Moreangels Mbizah Trustee	Zimbabwean	13-04-2022 (3 years)	12-04-2025
Mr. Thomas Mark Leiden	American	13-07-2022 (3 years)	12-07-2025

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	ELLEN MAUREEN MEENG	Karen Lesley Hancock
Position (e.g. Secretary, Chair, etc.)	SECRETARY	Trustee
Date	27/02/2023	27/02/2023

Independent examiner's report to the trustees of Lion Landscapes

Charity Number 1190168

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 30 April 2022 as set out on pages 16 to 24.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts do not accord with the accounting records; or
3. 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.

Signed: *D.O Connor*

Name: D O'Connor FCA

Relevant professional body: The Institute of Chartered Accountants in England and Wales

Address: The Gallery, New Quay Street, Teignmouth, Devon, TQ14 8DA

Date: *28 February 2023*

**Statement of financial activities for the year ended 30 April 2022
(including summary income and expenditure account)**

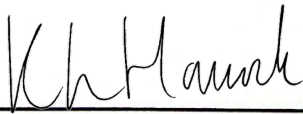
	Unrestricted funds £	Restricted income funds £	Total funds 30.04.2022 £	Total funds 30.04.2021
Income (Note 3)				
Income and endowments from:				
Donations, legacies and grants	548,333	311,893	860,226	399,039
Other	9,885	0	9,885	77,048
Total	<u>558,218</u>	<u>311,893</u>	<u>870,111</u>	<u>476,087</u>
Expenditure (Note 4)				
Expenditure on:				
Charitable activities	396,329	198,600	594,929	139,442
Total	<u>396,329</u>	<u>198,600</u>	<u>594,929</u>	<u>139,442</u>
Net income/(expenditure)	<u>161,889</u>	<u>113,293</u>	<u>275,182</u>	<u>336,645</u>
Net movement in funds	<u>161,889</u>	<u>113,293</u>	<u>275,182</u>	<u>336,645</u>
Reconciliation of funds:				
Total funds brought forward	195,113	141,532	336,645	0
Transfer of funds	133,172	-133,172	0	0
Total funds carried forward	<u>490,174</u>	<u>121,653</u>	<u>611,827</u>	<u>336,645</u>

Balance sheet as at 30 April 2022

		Unrestricted funds £	Restricted income funds £	Total 30.04.2022 £	Total 30.04.2021
Fixed assets					
Tangible assets	(Note 9)	51,360	12,576	63,936	47,094
Current assets					
Debtors	(Note 10)	1,125	0	1,125	4,553
Investments	(Note 11)	13,593	0	13,593	3,788
Cash at bank and in hand	(Note 12)	435,186	109,077	544,263	300,740
Total current assets		<u>449,904</u>	<u>109,077</u>	<u>558,981</u>	<u>309,081</u>
Creditors: amounts falling due within one year	(Note 13)	11,090	0	11,090	19,530
Net current assets		<u>438,814</u>	<u>109,077</u>	<u>547,891</u>	<u>289,551</u>
Total assets less current liabilities		<u>490,174</u>	<u>121,653</u>	<u>611,827</u>	<u>336,645</u>
Total net assets		<u>490,174</u>	<u>121,653</u>	<u>611,827</u>	<u>336,645</u>
Funds of the Charity					
Restricted income funds	(Note 18)		121,653	121,653	141,532
Unrestricted funds		490,174		490,174	195,113
Total funds		<u>490,174</u>	<u>121,653</u>	<u>611,827</u>	<u>336,645</u>

Signed by two trustees on behalf of all the trustees

Signed 
 Print Name ELEN MAUREEN MEENG
 Date 27/02/2023

Signed 
 Print Name K L Hancock
 Date 27/02/2023

Notes to the accounts for the year ended 30 April 2022

1. Charity Status

The charity became a CIO (Charitable Incorporated Organisation) on 20 June 2021. Its charity registration number is 1190168 and it is governed by its constitution. Prior to 20 June 2021 it was a company limited by guarantee. These accounts include the transactions of both entities for the year ended 30 April 2022.

2. Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Presentation currency

The accounts are presented in £ sterling.

Foreign exchange

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Recognition of income

All income is recognised once the charity has entitlement to the income, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, these are only included in the SOFA once the charity has provided the related services or met the performance related conditions.

Donated Services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

Expenditure and liabilities

Liability recognition

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.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Assets

Tangible fixed assets for use by charity

These are capitalised and valued at cost if they can be used for more than one year and cost at least £100.

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
Office equipment	25% straight line basis
Plant and machinery	20% straight line basis
Motor vehicles	25% straight line basis

Investments

Unlisted investments are valued at initially at cost and subsequently at fair value (their market value) at the year end unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

3. Analysis of Income

	Unrestricted funds	Restricted income funds	Total funds	Last Year
	£	£	£	£
Donations, legacies and grants:				
Donations and gifts	53,701	0	53,701	123,702
General grants provided by government/other agencies	494,632	311,893	806,525	275,337
	<u>548,333</u>	<u>311,893</u>	<u>860,226</u>	<u>399,039</u>
Other:				
Interest Income	463	0	463	0
Introduction of funds from pre-charity company	0	0	0	76,348
Consultancy fees	0	0	0	700
Gain on revaluation of investments	9,422	0	9,422	0
	<u>9,885</u>	<u>0</u>	<u>9,885</u>	<u>77,048</u>
TOTAL INCOME	<u>558,218</u>	<u>311,893</u>	<u>870,111</u>	<u>476,087</u>

4. Expenditure

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Total funds	Last Year
	£	£	£	£
Expenditure on charitable activities				
General activities	375,068	196,655	571,723	127,923
Depreciation	18,855	1,945	20,800	9,725
Governance costs - note 6	2,406	0	2,406	1,794
TOTAL EXPENDITURE	<u>396,329</u>	<u>198,600</u>	<u>594,929</u>	<u>139,442</u>

5 . Funds received as agent

	Related party	Amount received in year £	Amount paid out £	Balance held at year end £
<u>Year ended 30 April 2022</u>				
Description/name of party				
Wildlife Fund - Mkomazi carnivore project	No	9091	-9091	0
<u>Year ended 30 April 2021</u>				
Loisaba Conservancy	No	85,000	-85,000	0

6. Support Costs

	30.04.22 £	30.04.21 £
Fees paid to independent examiner	2,406	1,794
Total	2,406	1,794

Details of certain types of expenditure

Support cost	30.04.22 £	30.04.21 £
Independent examiner's fees	1,020	630
Other fees paid to examiner	1,386	1,164
Total	2,406	1,794

7. Paid employees

7.1 Staff Costs	30.04.22 £	30.04.21 £
Salaries and wages	151,811	36,324
Social security costs	6,802	394
Pension costs (defined contribution pension plan)	1,637	30
Total staff costs	160,250	36,748

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2 Average head count in the year

	30.04.22 Number	30.04.21 Number
Management	7	2
Field Staff	31	2
Camp staff	6	2
Administration	3	1
Total	47	7

8. Pension contributions

Pension costs

Contributions to the employee pension schemes for the year amounted to £1,637 (2021: £30).

The charity operates a defined contribution pension scheme. The pension scheme cost for the year represents contributions due by the charity to the scheme.

9. Tangible fixed assets

	Motor Vehicles	Fixtures, fittings and equipment	30.04.22 Total	30.04.21 Total
Cost	£	£	£	£
At start of year	31,458	25,361	56,819	0
Transferred from former company	0	0	0	42,589
Additions	21,540	16,102	37,642	19,184
Disposals	0	0	0	-4,954
At end of the year	<u>52,998</u>	<u>41,463</u>	<u>94,461</u>	<u>56,819</u>
Depreciation				
At start of year	4,979	4,746	9,725	0
Charge for the year	13,250	7,550	20,800	9,725
At end of the year	<u>18,229</u>	<u>12,296</u>	<u>30,525</u>	<u>9,725</u>
Net book value				
Net book value at the end of the year	<u>34,769</u>	<u>29,167</u>	<u>63,936</u>	<u>47,094</u>

10. Debtors and prepayments

	30.04.22	30.04.21
	£	£
Prepayments and accrued income	596	160
Other debtors	529	4,393
Total	<u>1,125</u>	<u>4,553</u>

11. Investments

Convertible Loan - Baotree Ltd - 6,900 ordinary shares	<u>13,593</u>	<u>3,788</u>
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In 20/21 Lion Landscapes bought a convertible loan in Baotree Ltd for £3,788. It was converted into shares in October 2021. The shares are stated at fair value as at 30 April 2022 (Unrealised gain £9,805).

12. Cash at bank and in hand

	30.04.22	30.04.21
	£	£
Cash at bank and in hand	544,263	300,740
Total	<u>544,263</u>	<u>300,740</u>

13. Creditors and accruals

Amounts falling due within one year

	30.04.22	30.04.21
	£	£
Trade creditors	1,532	7,717
Other creditors	1,681	8,747
Taxes and social security	3,857	224
Accruals and deferred income	4,020	2,842
Total	<u>11,090</u>	<u>19,530</u>

14. Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

15. Trustees' expenses

There were no transactions between the charity and trustees in the current reporting period.

16. Grants and donations made

Analysis of grants and donations paid (included in cost of charitable activities)

Analysis	Grants to institutions £	30.04.22 Total £	30.04.21 Total £
Implementation of Coexistence Coop Training	25,992	25,992	0
Donations to conservancies that participated in the Wildlife Ranger Challenge	28,273	28,273	0
	<u>54,265</u>	<u>54,265</u>	<u>0</u>

17. Transactions with related parties

At 30 April 2021 the charity owed Okavango Partners (UK) Ltd (a company controlled by J Oriol Bosch, a trustee) £6,000. The loan was required to fund the rebuilding of a camp which was destroyed in bad weather. This was an interest free loan and was repaid during the year ended 30 April 2022.

18. Charity funds

18.1 Details of material funds held and movements during the current reporting period

Fund names	Purpose and Restrictions	Type	Fund balances	Transferred	Income	Expenditure	Fund
			brought forward	between funds			balances carried forward
			£	£	£	£	£
General		UR	195,113	133,172	558,218	-396,329	490,174
Wildlife Conservation (Lion Recovery Fund)	Funds to cover operational costs in Kenya	R	82,087	-82,087		0	0
Oxford University	Funds to cover operational costs in Tanzania & Zambia	R	51,085	-51,085		0	0
Tusk Trust	Funds to cover operational costs in Kenya	R	8,360			-8,360	0
Cincinnati Zoo	For the support and production of Haikya books	R	0		5,880	-5,880	0
East Coast Zoo	Scholarships for secondary school students in Ruaha	R	0		16,062	0	16,062
Knowville Zoo	Support for printing Haikya and Daren books	R	0		2,655	-2,655	0
Leiden Conservation	To fund fundraising salaries & costs	R	0		18,457	-14,583	3,874
Naples Zoo	To fund LEO salaries & costs	R	0		8,914	-1,264	7,650
The Nature Conservancy	Lion collaring, training and support of Lion Rangers & training and support of Community Rangers	R	0		74,888	-54,767	20,121
Tusk Trust	WCR3 - salaries, training and equipment of the Conservation Research Officer, Lion Rangers, Lion Ranger Coordinator and Lion Extension Officers.	R	0		24,523	-24,523	0
Tusk Trust	SM21 – Salaries, DVD nights and other operational costs in Kenya	R	0		13,251	0	13,251
Tusk Trust	Evolution Grant – Operations in Ruaha (LD, Conflict officers and staff salaries), CCT benefits & other operational costs.	R	0		44,089	-10,987	33,102
Tusk Trust	WRC – Wildlife Ranger Challenge fundraiser	R	0		22,513	-22,513	0
UICN	Conflict mitigation In Selous and Laikipa. Salaries, CCT benefits, fuel, transport, subsistence.	R	0		24,401	-17,207	7,194
Wildlife Conservation (Lion Recovery Fund)	LRF-Ruaha – Conflict mitigation in Ruaha (Salaries, CCT benefits, operational costs)	R	0		34,707	-23,568	11,139
Wildlife Conservation (Lion Recovery Fund)	To Fund Mkomazi Carnivore project	R	0		9,260	0	9,260
WWF	Researcher services for Selous Carnivore Survey	R	0		12,293	-12,293	0
Total restricted income funds			141,532	-133,172	311,893	-198,600	121,653
Total Funds as per balance sheet			336,645	0	870,111	-594,929	611,827

R = restricted income funds, UR = unrestricted funds

18.2 Details of material funds held and movements during the previous reporting period

Fund names	Purpose and Restrictions	Type	Fund balances brought forward	Transferred between funds	Income	Expenditure	Fund balances carried forward
			£	£	£	£	£
General		UR	0	0	246,237	-51,124	195,113
Wildlife Conservation (Lion Recovery Fund)	Funds to cover operational costs in Kenya	R	0	0	69,246	-60,886	8,360
Oxford University	Funds to cover operational costs in Tanzania & Zambia	R	0	0	58,956	-7,871	51,085
Tusk Trust	Funds to cover operational costs in Kenya	R	0	0	101,648	-19,561	82,087
Total restricted income funds			0	0	229,850	-88,318	141,532
Total Funds as per balance sheet			0	0	476,087	-139,442	336,645

R = restricted income funds, UR = unrestricted funds

LION LANDSCAPES

England & Wales - Charity number 1190168

Accounts

Charity registration number: 1190168

Company registration number: 10135884

LIONLANDSCAPES
(A Company Limited by Guarantee)

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2021

CONTENTS

	Page
Reference and Administrative Details	3
Trustees' Report	4 to 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Accounts	15 to 19

Trustees:

J O Bosch (Chair, appointed 29 June 2020, retired 13 October 2021)
Prof Dr D W Macdonald (appointed 14 April 2020)
Dr D R S Price (appointed 14 April 2020)
E M Meeng (appointed 13 October 2021)
C C Chepkwony (appointed 12 January 2022)

Charity Registration Number 1190168

Company registration number 10135984 (England and Wales)

Principal address:

Highcliffe
New Road
Teignmouth
Devon
TQ14 8UL

Independent Examiner

Dawn O'Connor FCA
Yannons Chartered Accountants
The Gallery
New Quay Street
Teignmouth
Devon
TQ14 8DA

Trustees' Report

The Trustees of Lion Landscapes present their annual report together with the financial statements of the charity for the year ended 30 April 2021 and confirm they comply with the requirements of the Companies Act 2006 and the Charities Act 2011, the Articles of Association and the Charities SORP (FRS 102).

The board of trustees are satisfied with the performance of the charity during the period and the position at 30 April 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfill its obligations.

1. Objectives and Activities

Lion Landscapes operates according to the Articles of Association for a company limited by guarantee. In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's public benefit guidance.

Lion Landscapes' objectives are to promote, for the benefit of the public, the conservation and protection of wild carnivores, their prey, and their natural habitat, in particular by protecting and improving the lives and livelihoods of people sharing the landscape with wild carnivores and their prey and building the capacity of in-country organisations, projects and people who do, or may, influence the conservation of wild carnivores, their prey, and their natural habitat, to better ensure the achievement of these objects.

Lion Landscapes operates in Laikipia, Kenya and the Luangwa Valley in Zambia.

1.1 Kenya

The Coexistence Co-op represents a partnership between Lion Landscapes (LL) and The Peregrine Fund (PF), working in close collaboration with The Nature Conservancy (TNC) and other land managers and livestock owners in Laikipia, Kenya. It is a holistic education, training and conflict management program designed to address the shared goals of reducing livestock lost to large carnivores and stopping the resultant use of highly toxic pesticides to kill problem carnivores, and that indiscriminately poison critically endangered vultures.

The program consists of two main project activities:

1. The Lion Ranger Programme

The Lion Ranger Program works to train and equip a unit of selected National Police Reservists on each property to prevent or respond quickly and effectively to incidences of human-carnivore conflict following agreed best practices for lion conservation.

2. Community Coexistence Training

This training works with local livestock owners directly to build their capacity to prevent livestock depredation, and spread awareness about the human and livestock health issues associated with the mis-use of poisons.

Coexistence Co-op activities aim to:

- Reduce the main cause of poisoning i.e. livestock depredation by large carnivores (mostly lions);
- Educate local communities and other wildlife/health practitioners on the wildlife, human and livestock health implications of using poisons; and
- Unify and standardise the management of human-carnivore conflict across the region.

1.1.2 Achievements and Performance

In the reporting period Lion Landscapes managed to expand Coexistence Co-op activities over a wider geographic area, which helped to secure Laikipia's role as a key source population of lions and vultures for the region, and maintain landscape-level connectivity for large carnivores. Sufficient funding allowed us to consolidate project activities and build internal capacity to expand Coexistence Co-operative activities further and faster than previously planned.

Additional funding also allowed us to address the challenges caused by COVID-19. These include:

- A budget shortfall caused by zoo closures;
- Loss of jobs in communities due to COVID reducing their tolerance to livestock loss.
- Government restrictions in movements and group gatherings hindered community training and education programmes and made conflict prevention work by Lion Rangers challenging.

This funding was used to purchase and maintain a rapid response vehicle, to support activities.

All the metrics for measuring success were achieved or exceeded. Both the Lion Ranger and Community Coexistence Training have been very successful and popular with stakeholders. LRF funding allowed us to demonstrate these programmes at scale, and there are plans to expand these programmes even further. The next stage of the Lion Ranger expansion will see Lion Extension Officers - LEOs (originally Community Lion Rangers) being piloted in key communities in Laikipia.

Probably our biggest accomplishment has been to continue almost all field operations throughout the COVID-19 pandemic. This was a logistical challenge with government restrictions on movements and operations, a drastically reduced budget, and elevated levels of conflict. Continuing our work was made possible by the dedication of our team, hiring an experienced Field Ops Manager to increase efficiency and maintain field morale, working in close partnership with other stakeholders on the landscape, and because most of our team are embedded in the communities in which they work. Continuing our work so effectively during a global pandemic, where everything not deemed essential has been cut, has been a test of the perceived value of our programs as well as our resilience to carry them out. Despite the hard times, the Laikipia Lion Rangers also took part in, and won, the Wildlife Ranger Challenge, competing against 50+ other Ranger teams across Africa. This was a huge boost to morale during a difficult time. During this reporting period, Lion Landscapes was also granted permission from KWS to resume the collaring of lions. This collaring partners with the lion ranger program by enabling lion rangers to monitor specific lions in order to prevent livestock depredation and conflict. During the reporting period, four new satellite collars have been deployed in order to monitor movements.

Activity	Actual	Progress
Lion Ranger Units	8	Excellent - target has been met with 3 to 8 Lion Rangers per unit.
Number of people provided with Community Coexistence courses	1,503	Excellent - the goal of 600 people has been far exceeded. A total of 982 people have been provided with training since the start of this programme, including 697 community members and 195 rangers.
Increase in geographic scale	2200 km ²	Excellent. Original estimates of 2000 km ² included the total community land area where trainings were held, whereas here we have restricted estimations to the areas immediately around where the trainings were held. This is possibly too conservative as our evaluations indicate that 76% of trainees spread our message to a further 16 people/trainees, therefore probably influencing a larger area.
Number of predator proof bomas constructed (by community members)	660	We offer training (and materials at reasonable rates) but we do not do the boma construction. Community members do this themselves and so this is a measure of their uptake of the taught material. Although Community Coexistence Training has been done at a much lower rate during Covid-19, the uptake of information learned continues to grow.
Number of reported livestock killed by large carnivores (reported to LRs or CCT team)	355	In areas where we have provided CCT and/or LR. Most incidents were previously not reported and as relationships build it is expected that more will be reported. We therefore know that this is only a small proportion of the total livestock killed by carnivores in the region during this period but will become more representative with time.
Number of lions/other carnivore species reported to be killed through retaliation in the communities where the CCT courses have been run and on properties with Lion Ranger units	12 (2 lions, 2 jackals, 8 tawny eagles / vultures)	This is much less than reality. Note there have been rumours of lions being killed in three additional events but no direct evidence was found when investigated and reports could not be substantiated. No more carnivore species have been reported killed since the last report.
Number of poisoning incidents directly prevented by project teams and trained community personnel	45	This is likely to be extremely conservative as reporting these successful preventions by trained community personnel is relatively rarely reported and often only comes to light in later conversations.

Number of lions collared	9	6 lions are currently wearing working collars due to two lion deaths (from natural causes) and one collar failure.
Number of 'lion days' of real-time lion movement data shared with our Rapid Response Team, KWS and conservation livestock owners via the tracking app/Whatsapp or Google Earth	4,100	Real-time maps and cluster maps (kill sites / resting sites) shared daily
Number of community households visited (and given livestock husbandry advice) by the RRT and/or Lion Rangers	308 (Since 2020)	This metric captures how often Lion Rangers or LL staff visit community livestock owners and share information about predator proof livestock husbandry.
Number of livestock depredation events responded to by Lion Rangers.	120	Livestock depredation events actively prevented is not recorded in SMART

1.2 Zambia

Lion Carbon is a scalable and sustainable biodiversity conservation model, which links payment to local communities (generated through the REDD+ avoided deforestation mechanism) to 30-year Community Forest Management Agreements. Lion Carbon addresses the proximate threats to biodiversity (poaching, habitat loss, and poor management) through strengthening local and regional capacity to manage natural resources, and the social threats (poverty and undervalued biodiversity) through job creation and the distribution of benefits from verified forest carbon offsets to local communities.

An estimated 428 million people depend on African dryland forests for subsistence. Destruction of these forests contributes to climate change, threatens biodiversity and exacerbates local poverty. Zambia has the highest deforestation rate in Africa, losing forest four times the size of New York City, every year for charcoal and timber.

BCP has secured 30-year Community Forest Management Agreements with local chiefdoms over 1 million hectares of the Luangwa-Zambezi ecosystem in Zambia - home to several endangered and vulnerable species (including lion, African wild dog and Southern ground-hornbill) and some of the country's poorest communities. In return for forest protection activity, communities receive income from the sale of REDD+ offsets, while alternative livelihood interventions direct communities away from destructive practices including unsustainable charcoal production and forest felling.

Lion Carbon is a collaboration between the lead organisation (University of Oxford), a Zambian community forest management program developer (BioCarbon Partners - BCP) and an international large-carnivore NGO (Lion Landscapes - LL). The partnership between Lion Landscapes and BioCarbon Partners was also formalised during this reporting period when both parties signed a formal partnership agreement which clearly outlines an ongoing commitment to collaborative conservation work in the landscape. This formal partnership agreement was signed because the experience of working together on this project has proved to be positive - both BioCarbon Partners and Lion Landscapes have complementary skill sets and by working together in close partnership can achieve much more in the way of conservation and community development than by working independently. Additionally, the partners developed a new premium carbon offset 'Lion Carbon', and Lion Landscapes and University of Oxford WildCRU went 100% climate positive using this offset.

1.2.2 Achievements & Performance

1. Design, agree with stakeholders and publish detailed biodiversity monitoring methods, protocols, and sampling framework for the phase 1 project area.

This activity was completed in the previous reporting period but the Biodiversity Monitoring Plan is designed to be a living document that is annually reviewed and updated where necessary.

2. Purchase all biodiversity monitoring equipment required as outlined in the biodiversity monitoring methods and protocols.

Most of the biodiversity monitoring equipment was purchased during the last reporting period. However due to delays in partner organisations receiving funding, and shipping and customs delays due to Covid-19 the equipment was shipped and received on site during this reporting period. We managed to get all the basic equipment needed for surveys to the site in one shipment (camera traps) and in extra suitcases carried by 2 Zambian colleagues travelling from the UK back to Zambia. This equipment was adequate for the data collection but more equipment was needed to improve the logistics for the surveys. This was purchased and shipped during this survey period and is on site for this year's surveys.

3. Carry out initial biodiversity monitoring training for 100 scouts and 3 managers in year 1, and initial training for 30 new scouts and refresher training for 100 existing scouts during year 2. Biodiversity monitoring will form part of the in-service training all scouts will receive annually.

The biodiversity monitoring methods take a layered approach, using both 1. structured distance sampling and occupancy modelling surveys, and 2. the daily recording of wildlife and illegal activity data by scouts on their patrols using SMART.

i). Structured surveys - In our original proposal, all scouts were going to be trained to collect biodiversity monitoring data and run formal surveys, as part of their basic training. In our YR1 annual report we described that, due to the importance of consistency and accuracy needed during the formal surveys, and problems with skill fade when it comes to the protocols needed to be followed, we switched to having smaller specialist teams of scouts collecting distance sampling and occupancy modelling data. We also described that training for these surveys would be provided immediately before every formal survey to ensure everything learnt was fresh. This change to the original described activity (above) was supported in the feedback from the last annual report. During this reporting period, two more sets of formal distance sampling and occupancy modelling surveys – the early and late dry season surveys - have been run. These surveys were run on schedule, and two days of intense training (4 days in total for the year) given to the selected biodiversity monitoring teams immediately prior to the surveys. The number of scouts and Forest Monitors used in the formal surveys varies from 24-26 depending on availability, as all scouts have a primary security role. For almost all of these scouts, this was the second (or more) year of running surveys and so this was refresher training for them. Nonetheless, all aspects were covered. Training consisted of a background of why biodiversity monitoring is being carried out, methods used, proper use and maintenance of the equipment needed, and 2 days of running practice transects to make sure everyone involved was familiar and confident with the survey protocols. Extra training was given to the managers on how to manage the surveys and how to troubleshoot common problems that arise.

ii). Patrol data collection using SMART: SMART data collection is carried out by all active scouts. During this reporting period, adequate and regular training was an important part of ensuring that this year's contribution to Activity 2.4 below was achieved to a high standard.

4. Complete 2 years of biodiversity monitoring data collection in the phase 1 project area. Exact methods and protocols to be determined but will include distance sampling and occupancy modelling using camera traps.

Distance sampling and occupancy modelling surveys have been run twice in this reporting period, as planned. The two survey areas were covered, Rufunsa (390 km²) and Mnyamadzi (180 km²). These areas represent the two main habitat types in the wider area, valley floor made up of riverine and predominantly Mopane woodland, and escarpment areas covered predominantly with miombo woodland. An additional biodiversity monitoring activity during this reporting period was the deployment of the camera trap arrays. These camera trap arrays (60 cameras per array) were deployed for 8 weeks in Rufunsa Conservancy and up to 12 weeks in Mnyamadzi and Kazumba Game Ranches, according to the methods described in the Biodiversity Monitoring Plan, produced during the previous reporting and provided important occupancy modelling data for the rare, nocturnal and more elusive species that are hard to capture during distance sampling. Structured surveys are now also being augmented by SMART data collection throughout the wider area during anti-poaching patrols, starting during this reporting period.

5. Analyse survey data annually and report results back to all stakeholders in project areas in annual reports.

Data from the biodiversity monitoring surveys was analysed and an Annual Biodiversity Monitoring Report produced to inform CRB/CFMG Annual Work Plans and wider wildlife management planning on the landscape. The collection and analysis of good quality biodiversity monitoring data, and sharing this data with other land, forest and wildlife managers helped us to achieve a biodiversity monitoring plan, capable of informing a process of adaptive biodiversity management, embedded in Chiefdom Conservation Management Plans in the phase 1 project area.

6. Secure agreements with two villages, inside the project phase 1 area, for a community camera trapping pilot.

Written and oral conservation agreements were secured with Chalubilo Village Complex (160 households) in March 2020 and January Village Complex (64 households) in August 2020. These agreements clearly outlined the "who, what, where, why, when, how" of the pilot project, introducing the project stakeholders, project location, reason for the pilot, timeline, project aims, and how it would work. The latter is the longest section detailing methods of the pilot, and the points allocation structure. The pilot has continued to hold the support of Senior Chief Luembe and the community at large. However, during the pilot period, it became clear that penalties for activities that undermine conservation efforts (i.e. evidence of poaching, habitat destruction/degradation) should be built into these agreements. This need was highlighted by animals with visible snares being captured on the camera traps. However, securing an amended agreement was not achieved during this reporting period. January village complex is deliberating on a proposal to use benefit funds to purchase/maintain seedlings of indigenous and locally suitable hardwood species as a "penalty" for records of habitat destruction (e.g. bush fires, people carrying fresh poles), and they have agreed to snared animals receiving zero points, however the second and amended agreement has not yet been signed. The amended agreement for the January village complex is likely to be signed in May or June 2021. Chalubilo village complex refused to sign a new amended agreement as their final quarter for the Pilot study was concluding imminently. A new amended agreement, including a system for penalising behaviors that damage conservation efforts, will be made before any continuation of the project.

7. Select village representatives to manage cameras and deploy cameras for community camera trapping pilot.

Community consensus was not reached in the Chalubilo village complex as to which representative would receive training, so LL staff ran the cameras in this village. This showed a lack of willingness to engage on these conservation issues, although this has improved with time and trust building through the project. Continuing with this village complex, despite their initial lack of commitment, was considered worthwhile as a trust building and engagement exercise in a village area where this is badly needed. If the pilot continues after the evaluation carried out during the next reporting period, then the election of a village representative will be a mandatory part of the process. For January village complex, Abidon Mwanza was selected by the village complex as the Community Camera Trapping Officer and received training in how to turn on, check and reset time and date; change memory cards and batteries and reposition cameras once a month to avoid theft/damage. Abidon also maintains the area around the cameras, checks on them once weekly and continues to raise awareness about the pilot with surrounding communities.

8. Review camera trap data with participant village representatives monthly.

Due to Covid-19, meetings were held quarterly instead of monthly. On several occasions meetings with Chalubilo village complex had to be postponed due to insufficient turnout (<20% households represented) for decisions to be made fairly; the fourth and final quarter meeting for this village will hopefully be held in the second week of May 21. Meetings for each village complex are held separately and a minimum 45% representation of households is required for decisions to be made on benefits. The preference is to have an equal proportion of genders and age groups present at community meetings however this rarely is the case, with women being present in larger numbers and a few cone individuals who attend each meeting. Approximately 30 - 40% of households attended distribution meetings. Hard copies of wildlife sightings, points awarded, funds awarded, photographs and any issues (e.g. camera theft, evidence of poaching) are disseminated at each meeting before open discussions commence; benefit sectors and items for purchase are discussed last once all questions, concerns and any new agreements are made (e.g. agreeing on penalties for evidence of poaching and stolen/damaged cameras). Community members are encouraged to confirm the points awarded to each sighting, the total number of points and the correlating funds, and raise any questions, comments or concerns they may have. Benefit sectors are decided upon as a community. Once consensus is reached regarding benefit sectors and items for purchase, which sometimes takes more than one meeting, the distribution date is confirmed. In addition to these meetings, one meeting was held with a non-participating village, James Village, to discuss the theft of cameras from both village complexes. This was attended by the January CCT Officer Abidon Mwendwa, LL Staff and numerous members of James Village.

Permission was granted by the clinic and school to post hard copies of the wildlife sightings, points earned, funds spent in each quarter and a selection of photographs. This has increased the transparency, and cultivated interest in the pilot. These locations are not ideal as they are open to the wind and roofs leak, so these hard copies do not remain legible and in place for long. In future, sealed, single-purpose notice boards at each site would address this challenge and will be included in the next phase of this project.

2. Innovative approaches to conservation

The Trustees and the CEO's have the goal of diversifying income streams for Lion Landscapes and seek innovative approaches to conservation. As an organisation, one of our goals is to improve our financial resilience through diversifying our income. We sometimes make investments and partner with enterprise activities. We may also develop enterprise activities of our own in the future, within the bounds of our charitable status.

This year Lion Landscapes has taken three steps to achieve these goals: Lion Carbon, Lion Friendly Livestock and investment in BaoTree.

2.1 Lion Carbon

An example of a current enterprise partnership is our work with BioCarbon Partners, a forest carbon community enterprise in Zambia, with whom we co-developed and are selling premium 'Lion Carbon' REDD+ offsets. Lion Landscapes is now 100% 'climate positive', using Lion Carbon to offset double our annual carbon emissions. We are the first conservation organisation to do so, but hope we will be the first of many.

2.2 Lion Friendly Livestock

Lion Landscapes is also in the process of partnering with livestock producers in Kenya to help them develop and sell a Lion Friendly brand.

Rangeland degradation and poor agricultural practices threaten biodiversity, amplify poverty by reducing returns on investment, and can increase climate change vulnerability. Lion Landscapes has partnered with several organisations to develop a 'Lion Friendly Livestock' certification, working with pastoral communities to co-determine 'conservation-friendly' livestock farming activities and incentivise them through increased livestock value. Women's cooperatives will be key partners, improving equity in a traditionally male enterprise. These economic incentives will strengthen local livelihoods and enable communities to more sustainably manage their rangeland for people, livestock and biodiversity.

The CEO's recommended that Trustee Josep Oriol be hired as a business consultant to prepare a business plan for Lion Friendly Livestock. Josep Oriol is particularly suited to undertake this assignment as Josep Oriol is very experienced in building business plans through managing investment funds. Someone with his level of qualification and experience would normally be too costly for a not-for-profit organisation like ours but he has given us very low rates. Additionally, Josep Oriol is embedded in the Laikipia landscape, having lived there and has a great deal of knowledge about the conservation ranching and conservancies in that region through his earlier work as a partner with Conservation Capital. This combination of skills and pricing is uniquely fitted to helping Lion Friendly Livestock. Based on the comparability data and the qualifications of Josep Oriol, the CEO's recommended that compensation be set at USD 5,000.- The Trustees were satisfied, that it is in the best interests of Lion Landscapes for the services to be provided by Josep Oriol for the amount proposed and a written agreement between Lion Landscapes and Josep Oriol setting out an accurate description of the services to be provided and setting out the maximum amount to be paid, was approved. The work has commenced in this reporting period and payment will be made in the next reporting period.

2.3 Investment

The Trustees were presented with the opportunity to invest as a first round investor in BaoTree with an amount of \$5,000.- and have chosen to make Lion Landscapes a founding partner through this investment as this fits in the goal of diversifying income streams for Lion Landscapes and also supports our goal of innovative approaches to conservation.

BaoTree offers clients software that allows them to plan, run and track multiple projects and stakeholders in one flexible platform. Lion Landscapes has been part of the pilot project of this platform in Laikipia and is a strong believer that this platform allows organisations such as ours to monitor impact and stimulate change in behaviour and attitude in communities towards environmental goals.

3. Donations:

The Trustees have chosen to directly support CHAT (Community Health Africa Trust) in their efforts to equip the local community health workers in Laikipia with the supplies and information they need to help communities respond and protect themselves from Covid-19. CHAT is a Kenyan based organization that provides family planning services as a way of ensuring long-term community well-being and environmental conservation. Lion Landscapes has made a donation of \$5,000 (£3,711).

4. Merger with RCP

At the end of this reporting period, Lion Landscapes completed their merger with the Ruaha Carnivore project. We are pleased to announce that next year's report will therefore include the finances and activities of two new Landscapes that are very important for lion conservation; Ruaha and Selous-Nyerere in Tanzania.

5. Volunteers

Lion Landscapes has been fortunate to be able to rely on a couple of volunteers. Marina Nightingale and Sam Facey have been helping with the identification of lions for the LINC database. Monica Gurjal has assisted in putting a staff handbook together. Joni Overbosch has been invaluable in setting up office management and communication systems, together with Maureen Meeng, who also has set up fundraising systems and has been leading the process of becoming a CIO. For this she has had the help of Ian Smith.

6. Financial Review

Lion Landscapes is a newly formed charity and is at an early stage. The trustees consider that the financial performance by the charity during the year has been satisfactory.

Reserves Policy

Lion Landscapes is a rapidly growing organisation and our policy is to hold at least 6 months of operational expenditure in reserves (if unrestricted funding allows) to be able to expand when the opportunity arises or remain in operation if funding suddenly falls short.

Going Concern

The charity trustees have no concerns regarding being able to continue as a going concern.

6.1 Funds held as custodian trustees on behalf of others

As Lion Landscapes runs all its programmes with partners, we also raise funds for our partner organisations. These funds arrive in our accounts and we distribute them to our partners as a lump sum as soon as requested. The partner organisations do their own accounting against these lump sums.

Partner organisations

- The Peregrine Fund.

TPF mission is to conserve birds of prey worldwide by focusing on conservation, engagement, and capacity. TPF and LLL are joint partners in the Coexistence Coop, where TPF runs the Community Coexistence Training Programme.

- Laikipia Ranches and Conservancies (Loisaba Conservancy, Lewa Conservancy, Borana Conservancy, Mpala Research Centre, Sosian Ranch, Ol Maisar Ranch, El Karama Conservancy)

All these conservancies and ranches aim to conserve wildlife. LLL has trained some of their staff as Lion Rangers.

All funding goes into the organisational accounts. During funding meetings these funds are allocated to the different projects. During this allocation process all funds raised for partners will be earmarked and sent straight to them or will be kept in the accounts on request of the partner organisation.

6.2 Risk management and identification of risk

The trustees have not deemed it necessary to set up separate Finance and Audit Risk Committees but review the risk associated with funds held at the Charity's Board Meetings. The charity's trustees and executives monitor the specific risks including operational risks on an ongoing basis and the board is confident that the necessary steps are being taken to prevent them and mitigate their impacts should they occur.

Lion Landscapes
Year Ended 30 April 2021

7. Structure, Governance and Management

Lion Landscapes was a private company, limited by guarantee, registered in England and Wales, registration number 10135884. It registered as a charity on 29 June 2020, charity registration number 1190168.

The charity is governed by its Memorandum and Articles of Association. In the event of a winding up, members are required to contribute to the assets of the charity an amount not exceeding £10.

Trustee selection methods

According to Art. 34 of the Memorandum and Articles of Association, the trustees may appoint by ordinary resolution a person willing to act as a trustee. Candidates are put forward in a quarterly board meeting and upon approval of a majority of the Trustees, they will be asked to become a trustee.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



Ellen Maureen Meeng

Trustee – Secretary of the Board of Trustees

24th of February 2022

Independent examiner's report to the trustees of Lion Landscapes ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2021 as set out on pages 13 to 19.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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

The Company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that

1. accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

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.

Signed: 

Name: D. O'Connor FCA

Relevant professional body: The Institute of Chartered Accountants in England and Wales

Address: The Gallery, New Quay Street, Teignmouth, Devon, TQ14 8DA

Date: 24 February 2022

Statement of financial activities for the year ended 30 April 2021 (including summary income and expenditure account)

	Unrestrict ed funds £	Restricted income funds £	Total funds this year £
Income (Note 3)			
Income and endowments from:			
Donations, legacies and grants:	159,169	229,850	389,039
Other	77,048	0	77,048
Total	246,237	229,850	476,087
Expenditure (Note 4)			
Expenditure on:			
Charitable activities	51,124	88,318	139,442
Total	51,124	88,318	139,442
Net income/(expenditure)	195,113	141,532	336,645
Net movement in funds	195,113	141,532	336,645
Reconciliation of funds:			
Total funds carried forward	195,113	141,532	336,645

Lion Landscapes
Year Ended 30 April 2021

Company registration number 10135884 Balance sheet as at 30 April 2021

		Unrestrict ed funds £	Restricted income-funds £	Total this year £
Fixed assets				
Tangible assets	(Note 9)	34,316	12,778	47,094
Current assets				
Debtors	(Note 10)	4,553		4,553
Investments	(Note 11)	3,788		3,788
Cash at bank and in hand	(Note 12)	171,986	128,754	300,740
Total current assets		<u>180,327</u>	<u>128,754</u>	<u>309,081</u>
Creditors: amounts falling due within one year	(Note 13)			19,530
				<u>19,530</u>
Net current assets		<u>160,797</u>	<u>128,754</u>	<u>289,551</u>
				<u>289,551</u>
Total assets less current liabilities		<u>195,113</u>	<u>141,532</u>	<u>336,645</u>
				<u>336,645</u>
Total net assets		<u>195,113</u>	<u>141,532</u>	<u>336,645</u>
				<u>336,645</u>
Funds of the Charity				
Restricted	(Note 15)		141,532	141,532
Unrestricted funds		195,113		195,113
Total funds		<u>195,113</u>	<u>141,532</u>	<u>336,645</u>

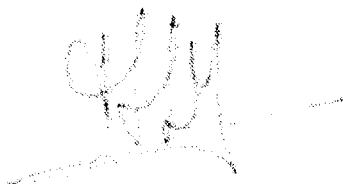
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one trustee/director on behalf of all the trustees/directors



Ellen Maureen Maeng, Trustee – Secretary of the Board of Trustees

24th of February 2022

Notes to the accounts for the year ended 30 April 2021

1. Charity Status

The charity was formerly a private company limited by guarantee, registered in England and Wales, registration number 10135884. It registered as a charity during the accounting year on 29 June 2020 - charity number 1190168. The registered office is Highcliff, New Road, Teignmouth, Devon, TQ14 8JL.

2. Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) issued on 16 July 2014 and with the Charities Act 2011.

These financial statements are the charity's first financial statements and have been prepared on the basis that the assets and liabilities of the company were transferred over to the charity on 01 May 2020. The net assets of the former company as at 30 April 2020 were introduced as other income of £76,348 on 01 May 2020.

The charity constitutes a public benefit entity as defined by FRS 102.

Presentation currency

The accounts are presented in £ sterling.

Foreign exchange

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Recognition of income

All income is recognised once the charity has entitlement to the income, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP). In the case of performance related grants, these are only included in the SOFA once the charity has provided the related services or met the performance related conditions.

Donated Services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

Expenditure and liabilities:

Liability recognition

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.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Assets

Tangible fixed assets for use by charity

These are capitalised and valued at cost if they can be used for more than one year and cost at least £100.

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

Asset class	Depreciation method and rate
Office equipment	25% straight line basis
Plant and machinery	20% straight line basis
Motor vehicles	25% straight line basis

Investments:

Unlisted investments are valued at initially at cost and subsequently at fair value (their market value) at the year end unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

3. Analysis of Income

	Unrestricted funds	Restricted income funds	Total funds
	£	£	£
Donations, legacies and grants:			
Donations and gifts	123,702		123,702
General grants provided by government/other agencies	45,487	229,850	275,337
	<u>169,189</u>	<u>229,850</u>	<u>399,039</u>
Other:			
Introduction of funds from pre-charity company	76,348	0	76,348
Consultancy fees	700		700
	<u>77,048</u>	<u>0</u>	<u>77,048</u>
TOTAL INCOME	<u>246,237</u>	<u>229,850</u>	<u>476,087</u>

4. Expenditure

Analysis of expenditure	Unrestricted funds £	Restricted income funds £	Total funds £
Expenditure on charitable activities			
General activities	40,017	87,906	127,923
Depreciation	9,313	412	9,725
Governance costs - note 6	1,794		1,794
TOTAL EXPENDITURE	51,124	88,318	139,442

5. Funds received as agent

Description/name of party	Related party	Amount received in year £	Amount paid out £	Balance held at period end £
Loisaba Conservancy	No	85,000	-85,000	0
		85,000	-85,000	0

6. Support Costs

	30.04.21 £
Fees paid to independent examiner	1,794
Total	1,794

Details of certain types of expenditure

	30.04.21 £
Support	
Independent examiner's fees	680
Other fees paid to examiner	1,164
Total	1,794

7. Paid employees

7.1 Staff

	30.04.21 £
Salaries and wages	36,324
Social security costs	394
Pension costs (defined contribution pension plan)	30
Total staff costs	36,748

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2 Average head count in the year

	30.04.21 Number
Management	2
Field Staff	2
Camp staff	2
Administration	1
Total	<u>7</u>

8. Pension contributions

Pension costs

Contributions to the employee pension schemes for the year amounted to £30.

The charity operates a defined contribution pension scheme. The pension scheme costs for the year represents contributions due by the charity to the scheme.

9. Tangible fixed assets

	Motor Vehicles	Fixtures, fittings and equipment	Total
Cost	£	£	£
Transferred from former company	16,268	24,321	42,589
Additions	13,190	5,994	19,184
Disposals	0	-4,954	-4,954
At end of the year	<u>31,458</u>	<u>25,361</u>	<u>56,819</u>
Depreciation			
Charge for the year	4,979	4,746	9,725
At end of the year	<u>4,979</u>	<u>4,746</u>	<u>9,725</u>
Net book value			
Net book value at the end of the year	<u>26,479</u>	<u>20,615</u>	<u>47,094</u>

10. Debtors and prepayments

	30.04.21 £
Prepayments and accrued income	160
Other debtors	4,393
Total	<u>4,553</u>

11. Investments

Convertible Loan - Baotree	<u>3,788</u>
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During the year Lion Landscapes gave Baotree a convertible loan with an option to convert it into shares at a later date. The loan was converted into shares in October 2021. The loan is stated at cost which the trustees believe to be its fair value as at 30 April 2021.

12. Cash at bank and in hand

	30.04.21 £
Cash at bank and in hand	300,740
Total	<u>300,740</u>

13. Creditors and accruals
Amounts falling due within one year

	30.04.21
	£
Trade creditors	7,717
Other creditors	8,747
Taxes and social security	224
Accruals and deferred income	2,842
Total	19,530

14. Events after the end of the reporting period

The charity converted to a Community Interest organisation ('CIO') on 17 September 2021.

15. Charity funds

15.1 Details of material funds held and movements during the current reporting period

Fund names	Purpose and Restrictions	Type	Income	Expenditure	Fund balances carried forward
			£	£	£
General		UR	246,237	-51,124	195,113
Tusk Tusk	Funds to cover operational costs in Kenya	R	69,246	-60,886	8,360
Oxford University	Funds to cover operational costs in Tanzania and Zambia	R	58,956	-7,871	51,085
Wildlife Conservation	Funds to cover operational costs in Kenya	R	101,648	-19,561	82,087
Total restricted income funds:			229,850	-88,318	141,532
Total Funds as per balance sheet			476,087	-139,442	336,645

R = restricted income funds, UR = unrestricted funds.

16. Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

Trustees' expenses

There were no transactions between the charity and trustees in the current reporting period.

17. Transactions with related parties

At 30 April 2021 the charity owed Okavango Capital Partners (UK), Ltd (a company controlled by J Oriel, a former trustee) £6,000. The loan was required to fund the rebuilding of the camp which was destroyed in bad weather. This is an interest free loan and is repayable on demand.

J Oriel has been commissioned to prepare a business plan for \$5,000 as stated in the trustees report.