

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

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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 1199168

Company registration number 10135884 (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 24-28 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 Munyamadzii (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 Munyamadzii 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 rarer, 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. Monina 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, Elkarama 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.

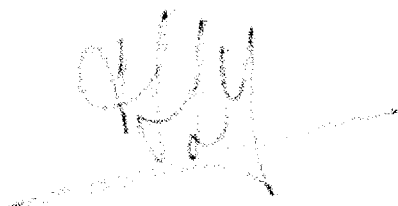
Trustee selection methods

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		19,530
Net current assets		<u>160,797</u>	<u>128,754</u>	<u>289,551</u>
Total assets less current liabilities		<u>195,113</u>	<u>141,532</u>	<u>336,645</u>
Total net assets		<u>195,113</u>	<u>141,532</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>

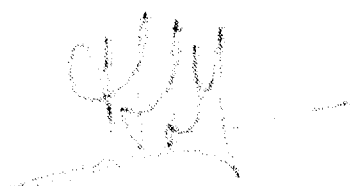
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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 Meeng, 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 Highcliffe, 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
	169,189	229,850	399,039
Other:			
Introduction of funds from pre-charity company	76,348	0	76,348
Consultancy fees	700		700
	77,048	0	77,048
TOTAL INCOME	246,237	229,850	476,087

4. Expenditure

Analysis of expenditure

Expenditure on charitable activities

	Unrestricted funds £	Restricted income funds £	Total funds £
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 an 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 Oriol, 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 Oriol has been commissioned to prepare a business plan for \$5,000 as stated in the trustees report.