

Charity registration number: 1190168

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

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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

Indicator	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	558,218	311,893	870,111	476,087
Expenditure (Note 4)				
Expenditure on:				
Charitable activities	396,329	198,600	594,929	139,442
Total	396,329	198,600	594,929	139,442
Net income/(expenditure)	161,889	113,293	275,182	336,645
Net movement in funds	161,889	113,293	275,182	336,645
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	490,174	121,653	611,827	336,645

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

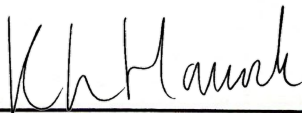
Date

Signed

Print Name

Date


 ELEN MAUREEN MEENG
 27/02/2023


 K L Hancock
 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

Year ended 30 April 2022

Description/name of party

Wildlife Fund - Mkomazi carnivore project

Related party	Amount received in year £	Amount paid out £	Balance held at year end £
No	9091	-9091	0

Year ended 30 April 2021

Loisaba Conservancy

No	85,000	-85,000	0
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6. Support Costs

Fees paid to independent examiner

Total

30.04.22 £	30.04.21 £
2,406	1,794
2,406	1,794

Details of certain types of expenditure

Support cost

Independent examiner's fees

Other fees paid to examiner

Total

30.04.22 £	30.04.21 £
1,020	630
1,386	1,164
2,406	1,794

7. Paid employees

7.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution pension plan)

Total staff costs

30.04.22 £	30.04.21 £
151,811	36,324
6,802	394
1,637	30
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

Management

Field Staff

Camp staff

Administration

Total

30.04.22 Number	30.04.21 Number
7	2
31	2
6	2
3	1
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

Cost	Motor Vehicles	Fixtures, fittings and equipment	30.04.22 Total	30.04.21 Total
	£	£	£	£
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>

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 brought forward £	Transferred between funds £	Income £	Expenditure £	Fund 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