

Charity registration number: 1190168

LION LANDSCAPES

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2023

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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

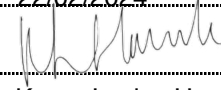
Signed
Print Name
Date



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

	Related party	Amount received in year £	Amount paid out £	Balance held at year end £
<u>Year ended 30 April 2023</u>				
Description/name of 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 Number	30.04.22 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	94,701	123,749	218,450	94,461
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	37,151	18,034	55,185	30,525
Net book value				
Net book value at the end of the year	57,550	105,715	163,265	63,936

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	109,316	1,125

11. Investments

Convertible Loan - Baotree Ltd - 6,900 ordinary shares	17,267	13,593
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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	517,435	544,263

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	15,486	11,090

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	34,892	34,892	
	<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 brought forward £	Transferred between funds £	Income £	Expenditure £	Fund 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	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			611,827	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 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