

Charity registration number: 1190168

LION LANDSCAPES
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2024

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Reference and Administrative Details

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

Charity Registration Number 1190168

Principal address

Highcliffe
New Road
Teignmouth
Devon
TQ14 8UL

Auditor

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

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

Charity name: Lion Landscapes

Charity registration number: 1190168

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

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

1. Objectives and Activities

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

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

1.1 Kenya (Laikipia Landscape)

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

The Coexistence Coop program consists of five main project activities:

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

Coexistence Co-op activities aim to:

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

Some key achievements included:

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

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

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

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

Lion Friendly Livestock activities aim to:

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

Some key achievements included:

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

Some overall achievements in Kenya

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

1.2 Zambia (Luangwa Valley Landscape)

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

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

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

Key achievements in the 2023-24 year included:

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

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

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

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

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

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

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

Achievements & Performance

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

Other key achievements included:

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

Ruaha:

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

Selous:

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

2. Innovative approaches to conservation.

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

2.1 Lion Carbon

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

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

Developments and achievements:

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

2.2 Lion Friendly Livestock

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

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

2.3 Biodiversity Credits

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

2.4 Investment

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

3. Volunteers

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

4. New to Financial Review

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

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

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

4.1 Funds held as custodian trustees on behalf of others

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

4.2 Risk management and identification of risk

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

5. Structure, Governance and Management

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

6. Reference and Administrative details

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

7. Trustees

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

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

Declarations

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

Signature(s)



Full name(s)

Ellen Maureen Meeng

David Whyte Macdonald

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

Secretary

Trustee

Date

24/02/2025

24/02/2025

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

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

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Other matter

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

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


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

Balance sheet as at 30 April 2024

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

Signed by two trustees on behalf of all
the trustees

Signed
Print Name
Date


Prof. David Whyte Macdonald
24/02/2025

Signed
Print Name
Date


Ellen Maureen Meeng
24/02/2025

Notes to the accounts for the year ended 30 April 2024

1. Charity Status

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

2. Accounting policies

Basis of preparation

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

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

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

Presentation currency

The accounts are presented in £ sterling.

Foreign exchange

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

Going concern

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

Recognition of income

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

Offsetting

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

Grants and donations

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

Donated Services and facilities

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

Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

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

Basic financial instruments

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

Assets

Tangible fixed assets for use by charity

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

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

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

Investments

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

3. Analysis of Income

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

4. Expenditure

Analysis of expenditure

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

5. Funds received as agent

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

6. Support Costs

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

Details of certain types of expenditure

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

7. Paid employees

7.1 Staff Costs

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

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

7.2 Average head count in the year

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

8. Pension contributions

Pension costs

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

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

9. Tangible fixed assets

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

10. Debtors and prepayments

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

11. Investments

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

12. Cash at bank and in hand

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

13. Creditors and accruals

Amounts falling due within one year

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

14. Trustee remuneration and benefits

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

15. Trustees' expenses

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

16. Grants and donations made
Analysis of grants and donations paid (included in cost of charitable activities)

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

17. Charity funds

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

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

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

R = restricted income funds, UR = unrestricted funds

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

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