



**WILDLIFE CRIME PREVENTION PROJECT LIMITED**  
REGISTRATION NUMBER: 120160008782

**REPORTS AND FINANCIAL STATEMENTS**

For the year ended 31 December 2021

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**WILDLIFE CRIME PREVENTION PROJECT LIMITED****REGISTRATION NUMBER: 120160008782**

Financial Statements for the year ended 31 December 2021

**ORGANISATIONAL INFORMATION**

<b>Country of registration</b>	Zambia	
<b>Registration number</b>	120160008782	
<b>TPIN</b>	1003943942	
<b>Date of Registration</b>	30 November 2016	
<b>Nature of business</b>	Provide Support to the Departments of National Parks and Wildlife (DNPW) to reduce the illegal Wildlife trade across Zambia and neighboring Countries through-out the region.	
<b>Board of Directors</b>	Dr. Karen Laurenson	Chairperson
	Mr. Nick Aslin	Vice Chairperson
	Ms. Kerri Rademeyer	Director
	Dr. Nyambe Nyambe	Director
	Mr. James Milanzi	Director
	Mr. Ian Stevenson	Director
	Mr. Ed Sayer	Director
<b>Management Team</b>	Ms. Kerri Rademeyer	Chief Executive Officer
	Mr. Timothy Chiyende	Chief Financial Officer
	Ms. Sarah Davies	Justice and Awareness Director
	Mr. Remco Dijkman	Director Operations
	Mr. Josias Mungabwa	TASK Director
<b>Registered office</b>	Fig Tree Cottage Leopards Hill Road Lusaka Zambia	
<b>Business Address</b>	36H Off Sable Road Kabulonga Lusaka Zambia	
<b>Bankers</b>	First National Bank (FNB) Zambia Limited	
<b>Auditors</b>	HLB Zambia 2 <sup>nd</sup> Floor Saturnia House Plot 6392 Dunduza Chisidza Road, Longacres P.O Box 32232, Lusaka	
<b>Board Secretary</b>	Orion Management Limited	



**WILDLIFE CRIME PREVENTION PROJECT LIMITED**

**REGISTRATION NUMBER: 120160008782**

Financial Statements for the year ended 31 December 2021

**CONTENTS**

	<b>Page</b>
Report of the Directors	1 - 3
Statement of Corporate Governance	4
Statement of Responsibility and Approval	5
Report of the independent auditors	6 - 8
Statement of income and expenditure	9
Statement of financial position	10
Statement of changes in reserves	11
Statement of cash flow	12
Notes to the financial statements	13 - 18
Appendices	19 - 59



## WILDLIFE CRIME PREVENTION PROJECT LIMITED

REGISTRATION NUMBER: 120160008782

Financial Statements for the year ended 31 December 2021

### REPORT OF THE DIRECTORS

The Directors present their report and the financial statements of Wildlife Crime Prevention Project Limited for the year ended 31 December 2021.

#### 1. BACKGROUND

The illegal wildlife trade refers to crimes involving live wildlife, wildlife products or their derivatives, both flora and fauna, across the world. International awareness and concern about wildlife trafficking has increased and the plight of elephant and rhinos is receiving increasing attention. However, the illegal wildlife trade is much more complex, involving a multitude of species and a variety of markets and Unprecedented wildlife trafficking threatens Africa's vulnerable biodiversity. Wildlife criminal syndicates often recruit individuals living in communities adjacent to protected areas. These communities are attracted to such illegal activities due to poverty, human-wildlife conflict often coupled with poor anti-poaching enforcement and therefore reduced risk. Such poaching quickly evolves into a supply chain that is monopolised by organised crime syndicates. Additionally, when borders are under monitored the ease with which transnational illegal wildlife trafficking takes place is increased.

Because of the transnational nature of organised crime networks involved in wildlife trafficking, regionally and nationally, authorised law enforcement agencies have a huge task to track, arrest, and prosecute many of the networks' middlemen. In particular, the distributed and resilient management structure of these criminal syndicates makes them difficult to shutdown unless coordinated cross-border investigations are undertaken to identify and prosecute higher-tier syndicate members and even lower-level traders.

Transnational crime is big business and will continue to grow until the paradigm of high profits and low risk is challenged. Countries around the world must work to reduce the ease and profitability of the trade. Curtailing it thus requires a broad and holistic approach. This global illicit industry is more than just one network, one country or even one crime. It was with this in mind the Wildlife Crime Prevention was established.

#### 2. ORGANISATION RESULTS

##### Activities

The main activities are aimed at;

- |                                       |                    |
|---------------------------------------|--------------------|
| i. Law Enforcement - support to DNPW  | iii. Awareness     |
| ii. Wildlife Criminal Justice support | iv. Animal Welfare |

##### Achievements

In 2021, WCP supported 24 Investigations and Intelligence Units, 5 Rapid Deployment Teams and 1 Detection Dog Unit, in conjunction with the Department of National Parks and Wildlife. WCP also employs 9 Zambian lawyers across the country to work closely with the National Prosecutions Authority to monitor court cases. This support has led to the arrest of 889 Wildlife Criminals, and seizure of 1,845Kgs ivory, 8,403kgs bushmeat, 135 pangolin, 16 large cat skins and 1,694 firearms, while maintaining an 83% conviction rate.

##### Funding Partners

Wildlife Crime Prevention Funding Partners are organisations that fund WCP's organisational activities and operational activities in the field. But WCP Funding Partners are more than just financial supporters; they offer WCP valuable advice and guidance along the way.

The major funding partners during the year under review are:

- |                                     |  |
|-------------------------------------|--|
| i. The Wildcat Foundation           | v. International Fund for Animal Welfare       |
| ii. Paul G. Allen Family Foundation | vi. USAID                                      |
| iii. Elephant Crisis Fund           | vii. Oak Foundation                            |
| iv. Lion Recovery Fund              | viii. The Stadler Family Charitable Foundation |



# WILDLIFE CRIME PREVENTION PROJECT LIMITED

REGISTRATION NUMBER: 120160008782

## REPORT OF THE DIRECTORS' (continued)

Financial Statements for the year ended 31 December 2021

### 2. ORGANISATION RESULTS (continued)

#### Funding Partners (continued)

- |  |                          |
|--|--------------------------|
| ix. The WoodTiger Fund   | xi. GIZ                  |
| x. Bureau of International Narcotics and Law Enforcement Affairs | xii. Rhino Recovery Fund |

#### Partners

The partners during the year under review are;

#### National (Local) Partners

- |   |  |
|---|--|
| i. Department of National Parks and Wildlife (DNPW)                     | v. Conservation South Luangwa - CSL      |
| ii. National Prosecutor Authority                                       | vi. Conservation Lower Zambezi - CLZ     |
| iii. Drug Enforcement Commission  | vii. African Parks - AP                  |
| iv. North Luangwa Conservation Programme - Frankfurt Zoological Society | viii. Conservation Lake Tanganyika - CLT |
|   | ix. Panthera                             |

#### International Partners

- |  |  |
|--|--|
| i. International Fund for Animal Welfare - IFAW                | vii. Tikki Hywood Trust - THT Zimbabwe |
| ii. Mozambique Wildlife Alliance                               | viii. Maisha                           |
| iii. Conserv Congo   | ix. Rooikat (Namibia)                  |
| iv. Greater Kruger Environmental Protection Foundation         | x. C4ADS                               |
| v. Uganda Conservation Foundation - UCF Uganda                 | xi. Frontie                            |
| vi. United States Agency for International Development - USAID | xii. Retarius                          |

3. FINANCIAL RESULTS	2021	2020
	USD	USD

The results for the year were as follows:

Total income	5,107,215	5,790,944
(Deficit)/Surplus for the Year	(467,404)	1,394,390

### 4. PROPERTY AND EQUIPMENT

During the year the Company acquired property and equipment valued at USD 494,812 (2020: USD 294,243). Disposals during the year amounted to USD 19,366 (2020: USD 2,580). All items of Property, Plant and Equipment have been expensed in the period purchased.

### 5. NUMBER OF EMPLOYEES

The number of staff in employment during the year was 52 (2020: 48) and the total remuneration was USD 1,749,719 (2020: USD 1,330,084).

### 6. CORPORATE GOVERNANCE

The Directors are committed to high standards of corporate governance which is fundamental to discharging their leadership responsibilities. The Board applies integrity, principles of good governance and accountability throughout its activities.

### 7. RESEARCH AND DEVELOPMENT

No research and development was carried out during the year (2020: nil)

WILDLIFE CRIME PREVENTION PROJECT LIMITED

REGISTRATION NUMBER: 120160008782

REPORT OF THE DIRECTORS' (continued)

Financial Statements for the year ended 31 December 2021

8. HEALTH AND SAFETY OF EMPLOYEES

The Directors are aware of their responsibilities towards the health and safety of employees and have, accordingly, put appropriate measures in place to safeguard the health and safety of employees.

9. CONTINGENT LIABILITIES

The Company had no known material contingent liabilities at 31 December 2021 (2020: nil).

10. CAPITAL COMMITMENTS

There were no significant capital commitments as at 31 December 2021 (2020: nil).

11. EVENTS AFTER THE REPORTING DATE

There have been no events subsequent to the reporting date that may require disclosure in or adjustment to the financial statements.

12. COVID-19 Impact

The Company's operations have been affected by the recent and ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. While initially the outbreak was largely concentrated in China, it has now spread to several other countries, including Zambia, and infections have been reported globally. Many countries around the world, including in Zambia, have significant governmental measures being implemented to control the spread of the virus, including temporary closure of businesses, severe restrictions on travel and the movement of people, and other material limitations on the conduct of business.

The extent of the ultimate disruption which has been caused by the outbreak is uncertain; however, it may result in a material adverse impact on the Company's financial position, operations and cash flows. Possible effects may include, but are not limited to, disruption to the Company's stakeholders and revenue, absenteeism in the Company's labor workforce, delay of products and supplies used in operations, and a decline in value of assets held by the Company, including property and equipment.

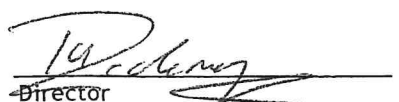
13. REPORTING CURRENCY

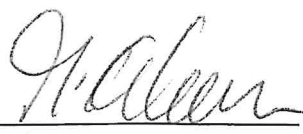
The financial statements are presented in United States Dollar (USD \$) and rounded off to the nearest one Dollar (USD \$).

14. AUDITORS

During the year, HLB Zambia was appointed as auditors of the Company and having indicated their willingness to continue in office, a resolution proposing their re-appointment as auditors to the company will be put to the Annual General Meeting.

By order of the Directors;

  
Director  
Date: 20 June 2022

  
Director  
30/6/22

## WILDLIFE CRIME PREVENTION PROJECT LIMITED

REGISTRATION NUMBER: 120160008782

Financial Statements for the year ended 31 December 2021

### STATEMENT OF CORPORATE GOVERNANCE

#### Introduction

The Directors are committed to high standards of Corporate Governance, which is fundamental to discharging their leadership responsibilities. The Board applies Integrity, Principles of good governance and accountability throughout its activities.

#### The Board and Directors

The Board currently comprises seven Non-Executive Directors. The Board composition is balanced so that no one individual or small group can dominate decision making. The depth of experience and diversity of the Board ensures that robust and forthright debate on all issues of material importance to WCP occurs.

The roles of Chairman and Managing Director are separate, and no individual has unfettered control over decision-making. The Chairman is a Non-Executive Director appointed by the Board. The Chairman's main responsibility is to lead and manage the work of the Board to ensure that it operates effectively and fully discharges its legal and regulatory responsibilities. Non-Executive Directors, based on their breadth of knowledge and experience, challenge, monitor and approve the strategy and policies recommended by the Managing Director and Management.

The performance of the Managing Director is currently appraised on an on-going basis by the Board, which receives reports on:

- a) the financial performance of the company and the achievement of financial objectives;
- b) the achievements of strategic objectives; and
- c) capability study measures, including leadership, organisational climate, organisational goals, culture, job structure and communication.

The attendance by the Directors to the three board meetings held during the year was as follows:

Director's name	Portfolio	Period		
		Qtr 2	Qtr 3	Qtr 4
Dr. Karen Laurenson	Chairperson	✓	✓	✓
Mr. Nick Aslin	Vice Chairperson	✓	✓	✓
Dr. Nyambe Nyambe	Non Executive Director	✓	✓	✓
Mr. James Milanzi	Non Executive Director	✓	✓	✓
Mr. Ian Stevenson	Non Executive Director	✓	✓	✓
Mr. Ed Sayer	Non Executive Director	✓	✓	✓
<i>Finance Committee</i>				
Mr. Nick Aslin	Finance Chairperson	✓	✓	✓
Ms. Karen Laureson	Committee Member	✓	✓	✓
Ms. Kerri Rademeyer	Chief Executive Officer	✓	✓	✓
Mr. Timothy Chiyende	Chief Financial Officer	✓	✓	✓

#### Key:

- ✓ Present
- \* Apology

By order of the board,

SECRETARY



WILDLIFE CRIME PREVENTION PROJECT LIMITED

REGISTRATION NUMBER: 120160008782

Financial Statements for the year ended 31 December 2021

STATEMENT OF RESPONSIBILITY AND APPROVAL

Section 246 of the Companies Act of Zambia requires the Board to prepare financial statements for each financial year that give a true and fair view of the state of the Company and of the profit or loss for that period. In preparing those financial statements, the Board has selected suitable accounting policies and then applied them consistently, made judgements and estimates that are reasonable and prudent and followed the applicable accounting standards. The Board is responsible for ensuring that the Company keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the company. The Board is also responsible for safeguarding the assets of the Company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.


In accordance with Section 246 of Companies Act of Zambia, we the Board of Wildlife Crime Prevention Project Limited are of the opinion that:

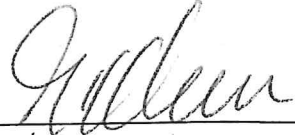
- a) the statement of financial position is drawn up so as to give a true and fair view of the state of the affairs of the Company as at 31 December 2021;
- b) the statement of surplus or deficit is drawn up so as to give a true and fair view of the deficit of the Company for the year ended 31 December 2021;
- c) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due; and
- d) the financial statements have been prepared in accordance with the Modified Cash Accounting Basis and the Companies Act of Zambia.

The Board is also responsible for the Company's system of internal financial control. These controls are designed to provide reasonable, but not absolute, assurance as to the reliability of the financial statements and to adequately safeguard, verify and maintain accountability of assets, and to prevent and detect misstatement and loss. Nothing has come to the attention of the Board to indicate that any material breakdown in the functioning of these controls, procedures and systems has occurred during the period under review.

The financial statements have been prepared on a going concern basis, since the Board has every reason to believe that the Company has adequate resources in place to continue in operation for the foreseeable future.

The financial statements which appear on pages 9 to 18 were approved by the Board.

  
Director  
Date: 20 June 2022

  
Director  
Date: 30/6/22

## **REPORT OF THE INDEPENDENT AUDITORS**

### **TO THE BOARD OF WILDLIFE CRIME PREVENTION PROJECT LIMITED**

#### **Opinion**

We have audited the financial statements of Wildlife Crime Prevention Project Limited, which comprise the statement of financial position as at 31 December 2021, and the statement of income and expenditure, statement of changes in reserves, statement of cash flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the Modified Cash Accounting Basis.

In our opinion, the financial statements give a true and fair view of the financial position of Wildlife Crime Prevention Project Limited as at 31 December 2021, and of its financial performance for the year then ended in accordance with the Modified Cash Accounting Basis and in the manner required by the Companies Act 2017 of Zambia and the donor requirements.

#### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 Association in accordance with the International Ethics Standards Board for Accountants' code of ethics for Professional Accountants (IESBA Code) that are relevant to our audit of the financial statements, and we have fulfilled our other 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.

#### **Other matter**

The comparative figures (2020) to these financial statements were audited by another auditor, who issued an unmodified audit opinion.

#### **Responsibilities of the Board for the Financial Statements**

The Board is responsible for the preparation of the financial statements in accordance with the Modified Cash Accounting Basis, and for such internal control as the Board determine 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 Board is responsible for assessing the Company'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 Board either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The Board is responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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 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.

## **THE GLOBAL ADVISORY AND ACCOUNTING NETWORK**

2<sup>nd</sup> Floor Satumia House, Plot 6392 Dunduza, Chisidza Crescent, Longacres, Lusaka, Zambia.  
☎Telephone: +260 955 336061. 📞Mobile: +260 978 980558 ✉E-mail: [info@hlp.co.zm](mailto:info@hlp.co.zm) Website: <http://www.hlp.global>

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### Overview of the scope of the audit

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal accounting controls.
- Evaluate the completeness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal accounting controls that we identify during our audit.

We also provide the Board with a statement that we have complied with the relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

2<sup>nd</sup> Floor Saturnia House, Plot 6392 Dunduza Chisidza Crescent, Longacres, Lusaka, Zambia.  
☎Telephone: +260 955 336061. 📞Mobile: +260 978 980558 ✉E-mail: [info@hlb.co.zm](mailto:info@hlb.co.zm) Website: <http://www.hlb.global>

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### Report on other Legal Requirements

The Companies Act 2017 of Zambia and the donors require that in carrying out our audit we consider whether Wildlife Crime Prevention Project Limited has kept proper accounting records, other records and registers as required by the Act.

In our opinion, the Company has maintained proper accounting records, other records and registers as required by the Companies Act of Zambia, so far as it appears from our examination of these records.

Signed by:  
HLB Zambia

**SHUKO NDHLOVU**  
**LLB (UNZA), FCCA, FZICA**  
**COMMISSIONER FOR OATHS**  
**HLB ZAMBIA**  
**P.O. BOX 32232, LUSAKA.**



Shuko Ndhlovu, FCCA, FZICA  
Partner  
ZICA Certificate No: AUD/F002917



### THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

2<sup>nd</sup> Floor Saturnia House, Plot 6392 Dunduza Chisidza Crescent, Longacres, Lusaka, Zambia.  
Telephone: +260 955 336061. Mobile: +260 978 980553. E-mail: [info@hib.co.zm](mailto:info@hib.co.zm) Website: <http://www.hib.global>

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WILDLIFE CRIME PREVENTION PROJECT LIMITED

REGISTRATION NUMBER: 120160008782

Financial Statements for the year ended 31 December 2021

STATEMENT OF INCOME AND EXPENDITURE

	Notes	2021 USD	2020 USD
<b>Revenue</b>			
Grant income	7	4,831,855	5,728,117
<b>Other operating income</b>			
Exchange gain	5	60,808	57,932
Other income	6	214,552	4,895
		<u>5,107,215</u>	<u>5,790,944</u>
<b>Expenditure</b>			
Operating Expenses	9	<u>(5,574,619)</u>	<u>(4,396,554)</u>
(Deficit)/Surplus for the year		<u>(467,404)</u>	<u>1,394,390</u>

WILDLIFE CRIME PREVENTION PROJECT LIMITED

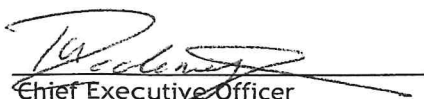
REGISTRATION NUMBER: 120160008782


As at 31 December 2021

STATEMENT OF FINANCIAL POSITION

	Notes	2021 USD	2020 USD
Assets			
Cash and cash equivalents	2	1,554,272	2,136,708
Other receivables	3	308,127	180,100
		<u>1,862,399</u>	<u>2,316,808</u>
Accumulated Funds and Liabilities			
Accumulated reserves		<u>1,849,405</u>	<u>2,316,808</u>
Trade and other payables	4	<u>12,994</u>	<u>-</u>
		<u>1,862,399</u>	<u>2,316,808</u>

The financial statements on pages 9 to 18 were approved by the Board of Directors on ..... and were signed on its behalf by:

  
Chief Executive Officer  
Date: 20 June 2022

  
Board Chairperson  
Date: 30/6/22



WILDLIFE CRIME PREVENTION PROJECT LIMITED

REGISTRATION NUMBER: 120160008782

Financial Statements for the year ended 31 December 2021

STATEMENT OF CHANGES IN RESERVES

	Accumulated Funds	
	2021 USD	2020 USD
At 1 January	2,316,808	922,418
(Deficit)/Surplus for the year	<u>(467,404)</u>	<u>1,394,390</u>
At 31 December	<u><u>1,849,405</u></u>	<u><u>2,316,808</u></u>

**WILDLIFE CRIME PREVENTION PROJECT LIMITED**

**REGISTRATION NUMBER: 120160008782**

Financial Statements for the year ended 31 December 2021

**STATEMENT OF CASH FLOWS**

	Notes	2021 USD	2020 USD
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net (deficit)/surplus for the Year		(467,404)	1,394,390
<b>Changes in Working Capital</b>			
Increase in Accounts Receivable	3	(128,026)	(54,059)
Increase in Accounts Payable	4	<u>12,994</u>	<u>-</u>
<b>Net Cash (Outflow) / Inflow from Operating Activities</b>		<u>(582,436)</u>	<u>1,340,331</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Interest received		<u>-</u>	<u>-</u>
<b>Net Cash Outflow from Investing Activities</b>		<u>-</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		(582,436)	1,340,331
Cash and cash equivalents at the beginning of the year		<u>2,136,708</u>	<u>796,377</u>
Cash and cash equivalents at the end of the year	2	<u><u>1,554,272</u></u>	<u><u>2,136,708</u></u>
<b>Cash and cash equivalents consist of:</b>			
Cash and bank balances	2	<u><u>1,554,272</u></u>	<u><u>2,136,708</u></u>

**NOTES TO THE FINANCIAL STATEMENTS**

**1.1 Company information**

Wildlife Crime Prevention Project Limited is a limited Company domiciled and incorporated in Zambia. The addresses of its registered office and principal place of business and principal activities are disclosed on the company information sheet of the financial statements.

**1.2 Basis of preparation**

The financial statements have been prepared using the going concern basis in accordance with, and in compliance with the Modified Cash Basis of Accounting and the Companies Act No. 10 of 2017 of the Laws of Zambia.

The financial statements have been prepared using the historical cost convention, unless otherwise stated in the accounting policies which follow and incorporate the principal accounting policies set out below but where no cash has exchanged hands though the transaction has been entered into, an accrual has been made with the accompanying disclosure.

The accounting policies are consistent with the prior period.

**1.3 Presentation and preparation of the financial reports**

In preparing the financial statements, the Company's foreign currency transactions with foreign counterparties are recognised at the rate of exchange prevailing at the dates of the transaction.

At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date.

Non-monetary items carried at fair value that are denominated in foreign currencies are denominated at the date when the fair value was determined.

Non-monetary items that are measured at historical cost in a foreign currency are not retranslated.

Exchange differences are recognised in the statement of income and expenditure in the year in which they arise.

**1.4 Revenue**

All income resources are included in the statement of source and utilisation of funds when the Project is legally entitled to the income and the amount can be reliably quantified and measured with reasonable accuracy, and meets the following conditions:

- a. General income funds are unrestricted funds which are available for use at the discretion of the Company in furtherance of its general objectives and which have not been designated for other purposes.
- b. Restricted funds which are to be used in accordance with specific restrictions imposed by donors. When a restriction expires, temporary restricted net assets are reclassified to unrestricted net assets and reported in the statement of income and expenditure.
- c. Grants treated as temporarily restricted funds and charged to revenue as the grant conditions attached expire or are met.

**1.5 Property and Equipment**

All property and equipment are accounted for using the grant agreement terms. Purchases of property and equipment are expensed in the Statement of Profit or Loss and other Comprehensive income in the year they are purchased. At the end of the project period, the partner will determine the asset disposal plan.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

**1.6 Expenditure**

The cost of operations and supporting activities of the Company are summarised by nature, on an accrual's basis in the income and expenditure statement as follows:

- a. Costs of programmes are costs incurred on core operational activities undertaken by the project;
- b. Costs of administration are those incurred in connection with management of the Company;
- c. Costs of personnel represents costs of staff and management, including NAPSA contributions and employee benefits;
- d. All expenditure incurred is expensed in the year it is incurred. For any expenditure to be recognised, it must wholly and exclusively for the Company;
- e. All expenditure is recognised inclusive of the amount of Value Added Tax unless where the Value Added Tax incurred will be recovered from Zambia Revenue Authority.

**1.7 Inventories**

All inventory items are expensed to the statement of income and expenditure on acquisition.

**1.8 Income tax**

The Organisation is exempted from Income Tax under paragraph 6 (1) of the second schedule of the Income Tax Act of the Republic of Zambia effective 1 January 2005.

**1.9 Employee benefits**

On 1 February 2020 the National Pension Scheme Authority (NAPSA) came to effect. The Company contributes for its eligible employees as provided for by the Law. Membership is compulsory and monthly contributions by both the employer and employee are made.

As per the National Health Insurance Act No. 2 of 2018, all employees who are Zambian and established residents are eligible to register except those explicitly excluded by the Act. The Company contributes to the National Health Insurance Management Agency (NHIMA) for its eligible employees as provided for by law. Membership is compulsory and monthly contributions are made by the employer and employee.

As per Workers Compensation Act, the Company Contributes to Workers Compensation Fund Control Board, for workers disabled by accidents or diseases contracted by such employees in the course of employment, and for payment of compensation to dependents of workers who die as a result of accidents or diseases.

**1.10 Presentation Currency**

The financial statements are prepared in United States Dollar (USD) which is the Company's agreed reporting currency. Transactions denominated in other currencies are translated into United States Dollar (USD) at the rate of exchange prevailing at the transaction date or at a contracted rate.

**1.11 Contingent matters and events occurring after the end of the year**

There are no known contingent matters and events occurring after the end of the year whose occurrence could have a material effect on the financial statements or whose non-disclosure may affect the users of the financial statements to make a well-informed decision.

**WILDLIFE CRIME PREVENTION PROJECT LIMITED**

**REGISTRATION NUMBER: 120160008782**

Financial Statements for the year ended 31 December 2021

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**1.12 COVID-19 IMPACT**

The Projects operations has been affected by the recent and ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. While initially the outbreak was largely concentrated in China, it has now spread to several other countries, including Zambia, and infections have been reported globally. Many countries around the world, including in Zambia, have significant governmental measures being implemented to control the spread of the virus, including temporary closure of businesses, severe restrictions on travel and the movement of people, and other material limitations on the conduct of business.

The extent of the ultimate disruption which has been caused by the outbreak is uncertain; however, it may result in a material adverse impact on the Projects financial position, operations and cash flows. Possible effects may include, but are not limited to, disruption to the clients and revenue, absenteeism in the Projects labor workforce, delay of products and supplies used in operations, and a decline in value of assets held by the Project, including property and equipment.

**WILDLIFE CRIME PREVENTION PROJECT LIMITED**

**REGISTRATION NUMBER: 120160008782**

Financial Statements for the year ended 31 December 2021

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

	2021 USD	2020 USD
<b>2 Cash and Cash Equivalents</b>		
Cash and cash equivalents represent funds that were held in the bank accounts and cash on hand as follows;		
Bank balances	1,554,272	2,136,147
Cash on hand	-	561
	<u>1,554,272</u>	<u>2,136,708</u>
Currency risk exposure		
The net carrying amounts in United States Dollars (USD) of the cash and cash equivalents are denominated in the following currencies:		
United States Dollars (USD)	1,543,722	2,131,692
Zambian Kwacha (ZMW)	10,550	5,016
	<u>1,554,272</u>	<u>2,136,708</u>
The amounts have been presented in United States Dollar (USD \$) by converting the foreign currency balance at the closing rate applicable at the year-end.		
The Kwacha to dollar rate that was used at the year-end is \$ 1 to K17.7838		
<b>3 Receivables</b>		
Intelligence Investigation Units	248,409	147,804
Project advances	35,204	26,460
Staff loans	23,451	3,182
Vendor balances	1,063	2,654
	<u>308,127</u>	<u>180,100</u>
<b>4 Trade and other payables</b>		
Other payables	6,744	-
Accrued gratuity	6,250	-
	<u>12,994</u>	<u>-</u>
<b>5 Exchange differences</b>		
Exchange gain	<u>60,808</u>	<u>57,932</u>
<b>6 Other income</b>		
Sundry income	115,186	2,315
Recovery of shared costs	80,000	-
Sale of assets	19,366	2,580
	<u>214,552</u>	<u>4,895</u>

WILDLIFE CRIME PREVENTION PROJECT LIMITED

REGISTRATION NUMBER: 120160008782

Financial Statements for the year ended 31 December 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

		2021 USD	2020 USD
<b>7 Revenue</b>			
Donor income		<u>4,831,855</u>	<u>5,728,117</u>
<i>Donor income is split as follows;</i>			
Panthera	Appendix I	68,105	82,530
Elephant Crisis Fund (ECF)	Appendix II	-	97,755
Undercurrent (Wildcat Foundation)	Appendix III	1,857,000	1,537,000
Undercurrent (WCJ)	Appendix IV	-	300,000
Wood Tiger Stadler Family Foundation - Pangolin	Appendix V	74,000	90,000
Undercurrent (Wildcat Botswana)	Appendix VI	-	5,250
United States Fish and Wildlife Service	Appendix VII	70,059	-
Wildlife Conservation Network	Appendix VIII	250	-
Wildlife Conservation Network - DDU	Appendix IX	30,000	-
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH	Appendix X	12,295	124,087
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH II	Appendix XI	60,776	-
Wood Tiger Stadler Family Foundation - Awareness	Appendix XII	15,000	14,990
International Fund for Animal Welfare	Appendix XIII	40,208	62,611
Paul G. Allen Family Foundation (Vulcan)	Appendix XIV	1,146,516	-
International Wildlife Trust	Appendix XV	-	-
Lion Recovery Fund - DDU	Appendix XVI	-	-
Lion Recovery Fund - Regional Support	Appendix XVII	97,550	269,100
Lion Recovery Fund - Bushmeat & Catskin	Appendix XVIII	-	-
Lion Recovery Fund - Strategy	Appendix XIX	11,680	104,200
Bureau of International Narcotics and Law Enforcement Affairs (LUZA)	Appendix XX	68,482	116,318
Bureau of International Narcotics and Law Enforcement Affairs (MUTTZ)	Appendix XXI	37,186	97,518
Bureau of International Narcotics and Law Enforcement Affairs (ZAPIT)	Appendix XXII	167,188	146,750
Bureau of International Narcotics and Law Enforcement Affairs (ZAPNOW)	Appendix XXIII	32,268	563,729
Bureau of International Narcotics and Law Enforcement Affairs (AIRPIT)	Appendix XXIV	133,745	-
Bureau of International Narcotics and Law Enforcement Affairs (TRACE)	Appendix XXV	90,896	-
Bureau of International Narcotics and Law Enforcement Affairs (REGIONAL)	Appendix XXVI	-	-
Oak Project (WCP & Regional)	Appendix XXVII	524,294	1,737,417
Oak Project (Interim)	Appendix XXVIII	-	100,000
Lilongwe Wildlife Trust (Oak Project)	Appendix XXIX	496	186,754
Oak Covid Relief fund	Appendix XXX	100,000	-
Rhino Recovery Fund	Appendix XXXI	86,000	103,500
Space For Giants	Appendix XXXIV	-	(11,391)
National Geographic	Appendix XXXVI	99,980	-
Save the Rhino	Appendix XXXVII	27,000	-
Worldwide Fund for Nature	Appendix XXXVIII	(19,119)	-
		<u>4,831,855</u>	<u>5,728,117</u>
<b>8 Employee Costs</b>			
Salaries and wages		<u>1,749,719</u>	<u>1,278,639</u>



WILDLIFE CRIME PREVENTION PROJECT LIMITED

Financial Statements for the year ended 31 December 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

	2021 USD	2020 USD
<b>9 Operating expenditure</b>		
Accounting and professional fees	73,599	68,651
Administration costs	21,469	75,677
Advertising	2,666	58,543
Aeroplane expenses	60,073	77,869
Allowances	760,560	477,217
Audit fees	16,531	12,470
Bank charges	9,695	14,186
Campaign and capacity building	19,057	-
Communication costs	46,384	24,373
Computer expenses	634	9,271
Consultancy	42,368	26,496
Consumables and supplies	27,316	7,530
Direct costs	8,684	4,694
Dog Detection Unit expenses	39,883	31,554
Donations	875,532	1,188,926
Employee costs	1,749,719	1,330,084
Energy and utilities	20,725	9,242
Fixed Assets: Other	252,070	239,868
Fuel and oil	700	15,671
Indirect cost recovery	116,049	11,479
Lease rentals	69,873	91,851
Legal fees	4,824	30,000
Medical expenses	-	9,098
Meeting and workshop costs	19,080	-
Motor vehicle expenses	209,907	90,083
New Office Construction	227,034	26,238
Permit fees	-	1,437
Postage and shipping	751	3,882
Printing and stationery	898	2,718
Purchases: Other	15,708	28,136
Regional Travel	2,591	-
Security	16,910	13,037
Services	76,635	252,814
Staff welfare	1,056	748
Training	308,927	912
Transport	95,897	62,178
Travel - Regional and International	33,246	11,151
Travel - Local	126,673	88,469
Other costs	220,897	-
	<u>5,574,619</u>	<u>4,396,554</u>

## Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix I

## Statement of Income and Expenditure - Panthera

	2021 USD	2020 USD
<b>Income</b>		
Donations	68,105	82,530
<b>Total income</b>	<b>68,105</b>	<b>82,530</b>
<b>Expenditure</b>		
Allowances	355	549
WCJ Meetings & Workshops	1,022	-
Communication costs	123	265
Computer expenses	-	2,707
Employee costs	51,430	48,480
Energy and utilities	117	71
Lease rental	2,442	2,855
Medical expenses	-	224
Motor vehicle expenses	1,617	2,056
Postage and Shipping	3	-
Purchases: Other	-	111
Staff welfare	704	295
Regional Travel	292	-
Travel local	708	566
Administration and Support	2,778	538
<b>Total operating expenditure</b>	<b>61,591</b>	<b>58,716</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>61,591</b>	<b>58,716</b>
<b>Surplus/Deficit for the year</b>	<b>6,514</b>	<b>23,814</b>
Balance brought forward from prior year	6,092	(17,722)
<b>Balance as at 31 December</b>	<b>12,606</b>	<b>6,092</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix II

Statement of Income and Expenditure - Elephant Crisis Fund (ECF)

	2021 USD	2020 USD
<b>Income</b>		
Donations	-	97,755
<b>Total income</b>	-	97,755
<b>Expenditure</b>		
Allowances	24,134	9,459
Communication costs	-	102
Motor vehicle expenses	3	786
Services	8,118	34,792
Training	-	649
Transport	1,436	816
<b>Total operating expenditure</b>	<b>33,690</b>	<b>46,604</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>33,690</b>	<b>46,604</b>
<b>Surplus/Deficit for the year</b>	<b>(33,690)</b>	<b>51,151</b>
Balance brought forward from prior year	101,741	50,591
<b>Balance as at 31 December</b>	<b>68,051</b>	<b>101,741</b>

## Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix III

## Statement of Income and Expenditure - Undercurrent (Wildcat Foundation)

	2021 USD	2020 USD
<b>Income</b>		
Donations	1,857,000	1,537,000
<b>Total income</b>	<b>1,857,000</b>	<b>1,537,000</b>
<b>Expenditure</b>		
Accounting and professional fees	8,536	28,980
Administration costs	-	63,894
Aeroplane expenses	11,394	47,282
Allowances	260,237	232,598
Audit fees	-	12,003
Bank charges	9,262	2,563
Communication costs	25,242	8,390
Consumables	-	180
Donations	36,000	-
Employee costs	770,638	581,887
Energy and utilities	13,182	6,016
Fixed Assets: Other	80,945	5,506
Lease rentals	8,220	42,432
New Office Construction	58,623	1,983
Legal fees	4,824	40,000
Medical expenses	-	2,163
Motor vehicle expenses	46,669	53,186
Permit fees	-	1,437
Postage	156	438
Printing and stationery	693	993
Purchases: Other	372	15,964
Security	16,743	12,287
Services	5,380	47,067
Transport	9,217	8,545
Travel- local	43,340	65,494
Travel- flights	23,967	9,586
<b>Total operating expenditure</b>	<b>1,433,643</b>	<b>1,290,873</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>1,433,643</b>	<b>1,290,873</b>
<b>Surplus/Deficit for the year</b>	<b>423,357</b>	<b>246,127</b>
Balance brought forward from prior year	624,359	378,232
<b>Balance as at 31 December</b>	<b>1,047,716</b>	<b>624,359</b>



Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix IV

Statement of Income and Expenditure - Undercurrent (WCJ)

	2021 USD	2020 USD
Income	-	300,000
Donations	-	300,000
<b>Total income</b>		
<b>Expenditure</b>		
Accounting and professional fees	2,000	2,048
Administration costs	-	4,427
Aeroplane expenses	-	2,606
Allowances	-	1,851
Bank charges	-	5,071
Communication costs	50	593
Computer expenses	-	1,146
Consumables	-	327
Employee costs	32,653	176,528
Energy and utilities	5,519	-
Indirect cost recovery	-	17,138
Lease rentals	7,950	6,831
Medical expenses	-	791
Motor vehicle expenses	716	3,689
Printing and stationery	-	1,725
Purchases: Other	4,624	73
Security	166	750
Transport	-	2,247
Travel- local	176	-
New Office Construction	25,744	-
<b>Total operating expenditure</b>	<b>79,598</b>	<b>227,843</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>79,598</b>	<b>227,843</b>
<b>Surplus/Deficit for the year</b>	<b>(79,598)</b>	<b>72,157</b>
Balance brought forward from prior year	72,157	-
<b>Balance as at 31 December</b>	<b>(7,440)</b>	<b>72,157</b>

## Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix V

Statement of Income and Expenditure - Wood Tiger Stadler

	2021 USD	2020 USD
<b>Income</b>		
Donations	74,000	90,000
<b>Total income</b>	<b>74,000</b>	<b>90,000</b>
<b>Expenditure</b>		
Allowances	6,518	6,110
Communication costs	649	211
Consumables	20,931	645
Direct costs	-	4,694
Employee costs	53,254	12,638
Fixed Assets: Other	-	3,619
House rent	960	-
Medical expenses	-	3,615
Motor vehicle expenses	3,362	330
Purchases: Other	-	375
Services	1,448	-
Transport	113	540
Travel- local	453	-
<b>Total Operating expenditure</b>	<b>87,688</b>	<b>32,776</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>87,688</b>	<b>32,776</b>
<b>Surplus/Deficit for the year</b>	<b>(13,688)</b>	<b>57,224</b>
Balance brought forward from prior year	68,743	11,519
<b>Balance as at 31 December</b>	<b>55,055</b>	<b>68,743</b>

N.B. In the audited 2020 Financial Statements those expenditures for 'WoodTiger Stadler Family Foundation - Pangolin' (Appendix V) were incorrectly posted under expenditures for 'WoodTiger Stadler Family Foundation - Awareness' (Appendix X). In this year's report we have rectified this.

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix VI

Statement of Income and Expenditure - Undercurrent (Wildcat Botswana)

	2021 USD	2020 USD
<b>Income</b>		
Donations	-	5,250
<b>Total income</b>	-	5,250
<b>Expenditure</b>		
Donations	32,500	30,000
Fixed Assets: Other	58,713	16,597
Indirect cost recovery	5,250	-
<b>Total operating expenditure</b>	96,463	46,597
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	96,463	46,597
<b>Surplus/Deficit for the year</b>	(96,463)	(41,347)
Balance brought forward from prior year	95,153	136,500
<b>Balance as at 31 December</b>	(1,310)	95,153

N.B. Appendices VI and XXIX from the Financial Statements for the year ended 31st December 2020 were combined in this appendix as they should not have been separated in 2020.

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix VII

Statement of Income and Expenditure - United States Fish and Wildlife Service

	2021 USD	2020 USD
<b>Income</b>		
Donations	70,059	-
<b>Total income</b>	<b>70,059</b>	<b>-</b>
<b>Expenditure</b>		
Services	-	731
Donations/Sponsorships	68,932	23,462
Administration costs	3,578	-
<b>Total operating expenditure</b>	<b>72,510</b>	<b>24,192</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>72,510</b>	<b>24,192</b>
<b>Surplus/Deficit for the year</b>	<b>(2,451)</b>	<b>(24,192)</b>
Balance brought forward from prior year	59,310	83,502
<b>Balance as at 31 December</b>	<b>56,859</b>	<b>59,310</b>



Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix VIII

Statement of Income and Expenditure - Wildlife Conservation Network

	2021 USD	2020 USD
<b>Income</b>		
Donations	250	-
<b>Total Income</b>	<b>250</b>	<b>-</b>
<b>Expenditure</b>		
Communication costs	-	28
Administration costs	250	-
Employee costs	-	2,957
Medical expenses	-	31
Vehicle costs	-	35
<b>Total operating expenditure</b>	<b>250</b>	<b>3,051</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>250</b>	<b>3,051</b>
<b>Surplus/Deficit for the year</b>	<b>-</b>	<b>(3,051)</b>
Balance brought forward from prior year	3,059	6,110
<b>Balance as at 31 December</b>	<b>3,059</b>	<b>3,059</b>

N.B. An internal transfer executed in 2022 has flattened this balance.

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix IX

Statement of Income and Expenditure - Wildlife Conservation Network - DDU

	2021 USD	2020 USD
<b>Income</b>		
Donations	30,000	-
<b>Total Income</b>	<b>30,000</b>	<b>-</b>
<b>Expenditure</b>		
Communication costs	4,781	-
Supplies	1,924	-
Allowances	718	-
Employee costs	20,303	-
Vehicle costs	312	-
Travel costs	1,745	-
Bank charges	216	-
<b>Total Operating expenditure</b>	<b>30,000</b>	<b>-</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>30,000</b>	<b>-</b>
<b>Surplus/Deficit for the year</b>	<b>-</b>	<b>-</b>
Balance brought forward from prior year	-	-
<b>Balance as at 31 December</b>	<b>-</b>	<b>-</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix X

statement of income and expenditure - Deutsche Gesellschaft  
für Internationale Zusammenarbeit (GIZ) GmbH

	2021 USD	2020 USD
<b>Income</b>		
Donations	12,295	124,087
<b>Total income</b>	<b>12,295</b>	<b>124,087</b>
<b>Expenditure</b>		
Allowances	6,946	1,340
Administration	8,912	4,908
Communication costs	125	14
Services- Other	5,304	-
Employee costs	41,852	67,963
Lease rentals	6,450	6,333
Medical expenses	-	460
Motor vehicle costs	-	57
Postage	10	56
Printing and stationery	205	-
Purchases- Other	203	37
Travel-Flights	-	1,048
Travel-local	33,876	919
<b>Total Operating expenditure</b>	<b>103,882</b>	<b>83,135</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>103,882</b>	<b>83,135</b>
<b>Surplus/Deficit for the year</b>	<b>(91,587)</b>	<b>40,952</b>
Balance brought forward from prior year	58,046	17,094
<b>Balance as at 31 December</b>	<b>(33,541)</b>	<b>58,046</b>

N.B. I - Grant ended in 2021 but final figures were only agreed with the GIZ in 2022. This balance will flatten in next year's audit.

N.B. II - It was noted that the balance brought forward from 2018 in the Audited financials of 2019 were incorrect. This has been adjusted to correct both the 2018, 2019 and 2020 balances brought forward. The difference was \$5,130.

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XI

Statement of Income and Expenditure - Deutsche Gesellschaft  
für Internationale Zusammenarbeit (GIZ) GmbH II

	2021 USD	2020 USD
<b>Income</b>		
Donations	60,776	-
<b>Total income</b>	<b>60,776</b>	<b>-</b>
<b>Expenditure</b>		
Communication costs	71	-
Employee costs	7,115	-
Lease rentals	7,200	-
Printing and stationery	21	-
Travel-local	126	-
<b>Total Operating expenditure</b>	<b>14,533</b>	<b>-</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>14,533</b>	<b>-</b>
<b>Surplus/Deficit for the year</b>	<b>46,243</b>	<b>-</b>
Balance brought forward from prior year	-	-
<b>Balance as at 31 December</b>	<b>46,243</b>	<b>-</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XII

Statement of Income and Expenditure - WoodTiger Stadler

	2021 USD	2020 USD
<b>Income</b>		
Donations	15,000	14,990
<b>Total income</b>	<b>15,000</b>	<b>14,990</b>
<b>Expenditure</b>		
Administration costs	-	148
Allowances	3,689	9,035
Communication costs	-	270
Computer expenses	66	-
Direct costs	8,684	-
Employee costs	211	3,693
Fixed Assets: Other	3,059	-
Medical expenses	-	16
Motor vehicle expenses	-	135
Purchases: Other	171	125
Services	-	63
Transport	-	680
<b>Total Operating expenditure</b>	<b>15,880</b>	<b>14,165</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>15,880</b>	<b>14,165</b>
<b>Surplus/Deficit for the year</b>	<b>(880)</b>	<b>825</b>
Balance brought forward from prior year	825	-
<b>Balance as at 31 December</b>	<b>(55)</b>	<b>825</b>

N.B. In the audited 2020 Financial Statements those expenditures for 'WoodTiger Stadler Family Foundation - Awareness' (Appendix X) were incorrectly posted under expenditures for 'WoodTiger Stadler Family Foundation - Pangolin' (Appendix V). In this year's report we have rectified this.



Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XIII

Statement of Income and Expenditure - International Fund for Animal Welfare

	2021 USD	2020 USD
<b>Income</b>		
Donations	40,208	62,611
<b>Total income</b>	<b>40,208</b>	<b>62,611</b>
<b>Expenditure</b>		
Accounting and professional fees	-	2,250
Allowances	22,159	3,134
Communication costs	128	376
Behaviour Change Campaign	2,218	-
Computer expenses	567	749
Employee costs	38,033	67,975
Energy and utilities	524	407
Lease rentals	3,434	6,750
Medical expenses	-	181
Motor vehicle expenses	474	156
Postage	-	9
Printing and stationery	441	36
Purchases: Other	-	193
Services	-	1,160
Transport	-	1,224
Travel- Regional	2,218	-
<b>Total Operating expenditure</b>	<b>70,197</b>	<b>84,601</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>70,197</b>	<b>84,601</b>
<b>Surplus/Deficit for the year</b>	<b>(29,989)</b>	<b>(21,989)</b>
Balance brought forward from prior year	19,043	41,032
<b>Balance as at 31 December</b>	<b>(10,946)</b>	<b>19,043</b>

N.B. Grant ended in 2021 but final figures were only agreed with IFAW in 2022. This balance will flatten in next year's audit.

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XIV

Statement of Income and Expenditure - Paul G. Allen Family Foundation (Vulcan)

	2021 USD	2020 USD
<b>Income</b>		
Donations	1,146,516	-
<b>Total income</b>	<b>1,146,516</b>	<b>-</b>
<b>Expenditure</b>		
Administration costs	5,896	-
Allowances	43,007	4,943
Communication costs	1,275	116
Consumables	91	13
Dog detection unit expenses	10,726	3,141
Donations	43,000	-
Employee costs	53,155	25,817
Bank charges	60	-
Fixed assets: Other	5,046	-
Lease rentals	2,700	3,125
Medical expenses	-	73
Motor vehicle expenses	10,347	966
Printing and stationery	-	17
Purchases: Other	126	-
Semantica Training	279,459	-
Transport	10,055	1,645
Travel- Plane costs	4,104	-
<b>Total Operating expenditure</b>	<b>469,050</b>	<b>39,855</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>469,050</b>	<b>39,855</b>
<b>Surplus/Deficit for the year</b>	<b>677,466</b>	<b>(39,855)</b>
Balance brought forward from prior year	100,034	139,889
<b>Balance as at 31 December</b>	<b>777,500</b>	<b>100,034</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XV

Statement of Income and Expenditure - International Wildlife Trust

	2021 USD	2020 USD
<b>Income</b>		
Donations	-	-
<b>Total income</b>	-	-
<b>Expenditure</b>		
Allowances	5,494	-
Communication	35	-
Meeting costs	3,593	-
Purchases- Other	-	1,196
Services- Other	21,318	-
Capacity building	7,720	-
Travel costs	328	-
<b>Total operating expenditure</b>	<b>38,488</b>	<b>1,196</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>38,488</b>	<b>1,196</b>
<b>Surplus/Deficit for the year</b>	<b>(38,488)</b>	<b>(1,196)</b>
Balance brought forward from prior year	39,354	40,550
<b>Balance as at 31 December</b>	<b>866</b>	<b>39,354</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XVI

Statement of Income and Expenditure - Lion Recovery Fund - DDU

	2021 USD	2020 USD
<b>Income</b>		
Donations	-	-
<b>Total income</b>	-	-
<b>Expenditure</b>		
Administration	55	
Allowances	3,682	13,706
Bank charges	114	
Utilities	174	
Motor vehicle expenses	4,058	100
Petrol and oil	41	5,586
Purchases: other	451	
Transport	-	64
Travel- International	1,727	
<b>Total Operating expenditure</b>	<b>10,302</b>	<b>19,456</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>10,302</b>	<b>19,456</b>
<b>Surplus/Deficit for the year</b>	<b>(10,302)</b>	<b>(19,456)</b>
Balance brought forward from prior year	10,302	29,758
<b>Balance as at 31 December</b>	<b>-</b>	<b>10,302</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XVII

Statement of Income and Expenditure - Lion Recovery Fund - Regional Support

	2021 USD	2020 USD
<b>Income</b>		
Donations	97,550	269,100
<b>Total income</b>	<b>97,550</b>	<b>269,100</b>
<b>Expenditure</b>		
Consultancy fees	1,038	26,496
Donations / Sponsorships	114,658	73,598
Catskin expenses	471	-
Services	2,166	4,068
Purchases: other	194	-
Transport	5,036	-
Travel- Flights	4,729	517
<b>Total Operating expenditure</b>	<b>128,293</b>	<b>104,678</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>128,293</b>	<b>104,678</b>
<b>Surplus/Deficit for the year</b>	<b>(30,743)</b>	<b>164,422</b>
Balance brought forward from prior year	164,422	-
<b>Balance as at 31 December</b>	<b>133,679</b>	<b>164,422</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XIX

Statement of Income and Expenditure - Lion Recovery Fund - Strategy

	2021 USD	2020 USD
<b>Income</b>		
Donations	11,680	104,200
<b>Total income</b>	<b>11,680</b>	<b>104,200</b>
<b>Expenditure</b>		
Allowances	4,189	-
Communication costs	110	-
Bushmeat expenses	2,157	-
Employee costs	23,603	-
Magistrates Field Visits	2,990	-
RRG Refresher Training	9,277	-
Petrol and oil	450	-
Vehicle maintenance	3,629	-
Printing and stationery	206	-
Purchases: motor vehicles	46,469	-
Services	20,000	-
Travel - Local	402	-
<b>Total Operating expenditure</b>	<b>113,482</b>	<b>-</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>113,482</b>	<b>-</b>
<b>Surplus/Deficit for the year</b>	<b>(101,802)</b>	<b>104,200</b>
Balance brought forward from prior year	104,200	-
<b>Balance as at 31 December</b>	<b>2,398</b>	<b>104,200</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XX

Statement of Income and Expenditure - Bureau of International  
Narcotics and Law Enforcement Affairs (LUZA)

	2021 USD	2020 USD
<b>Income</b>		
Donations	68,482	116,318
<b>Total income</b>	<b>68,482</b>	<b>116,318</b>
<b>Expenditure</b>		
Aeroplane expenses	5,211	27,981
Allowances	5,258	44,364
Communication	-	1,498
RRG Trainings	10,218	-
Consumables	-	161
Employee costs	-	19,917
Energy costs	-	24
Fixed assets: other	526	1,066
Indirect cost recovery	-	9,972
Lease rentals	-	36
Medical expenses	-	3,722
Motor vehicle expenses	12,869	6,064
Petrol and oil	209	10,085
Postage	-	529
Printing and stationery	3,202	1,433
Purchases: other	-	4,233
Services	-	235
Transport	-	3,275
Travel- local	-	-
<b>Total Operating expenditure</b>	<b>37,494</b>	<b>134,594</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>37,494</b>	<b>134,594</b>
<b>Surplus/Deficit for the year</b>	<b>30,988</b>	<b>(18,276)</b>
Balance brought forward from prior year	(26,396)	(8,119)
<b>Balance as at 31 December</b>	<b>4,593</b>	<b>(26,396)</b>

N.B. Grant ended in 2021 but final figures were only agreed with the lead grantee, FZS, in 2022. This balance will flatten in next year's audit.



Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXI

Statement of Income and Expenditure - Bureau of International  
Narcotics and Law Enforcement Affairs (MUTTZ)

	2021 USD	2020 USD
<b>Income</b>		
Donations	37,186	97,518
<b>Total Income</b>	<b>37,186</b>	<b>97,518</b>
<b>Expenditure</b>		
Allowances	11,813	7,151
Communication costs	-	181
Consumables	1,448	318
Dog detection unit expenses	29,157	28,413
Lease rentals	2,741	3,776
Employee costs	12,314	47,978
Services- Other	6,777	
Medical expenses	-	193
Indirect cost recovery	1,825	6,319
Motor vehicle expenses	3,181	1,646
Printing and stationery	-	4
Purchases: Other	253	2,824
Transport	488	2,557
<b>Total Operating expenditure</b>	<b>69,997</b>	<b>101,361</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>69,997</b>	<b>101,361</b>
<b>Surplus/Deficit for the year</b>	<b>(32,811)</b>	<b>(3,844)</b>
Balance brought forward from prior year	(22,179)	(18,336)
<b>Balance as at 31 December</b>	<b>(54,991)</b>	<b>(22,179)</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXII

Statement of Income and Expenditure - Bureau of International  
Narcotics and Law Enforcement Affairs (ZAPIT)

	2021 USD	2020 USD
<b>Income</b>		
Donations	167,188	146,750
<b>Total income</b>	<b>167,188</b>	<b>146,750</b>
<b>Expenditure</b>		
Allowances	87,110	51,961
Communication costs	4,836	4,938
RRG Training	4,885	-
NPA Support	7,930	-
Magistrates Field Visits	10,586	-
Cross Border Prosecutor Meetings	3,322	-
Consumables	692	17
Employee costs	93,396	54,431
Energy and utilities	-	180
Lease rentals	4,042	2,008
Indirect cost recovery	4,008	11,100
Licences	-	295
Medical expenses	-	131
Motor vehicle expenses	59,121	5,475
Postage	22	59
Printing and stationery	3,268	763
Property and equipment costs	6,777	9,867
Purchases: Other	1,757	1,719
Services	2,291	8,671
Transport	40,304	23,397
Travel- local	4,347	2,219
<b>Total Operating expenditure</b>	<b>338,695</b>	<b>177,230</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>338,695</b>	<b>177,230</b>
<b>Surplus/Deficit for the year</b>	<b>(171,507)</b>	<b>(30,480)</b>
Balance brought forward from prior year	(31,419)	(939)
<b>Balance as at 31 December</b>	<b>(202,926)</b>	<b>(31,419)</b>

N.B. Grant ended in 2021 but final figures were only agreed with the lead grantee, FZS, in 2022. This balance will flatten in next year's audit.

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXIII

Statement of Income and Expenditure - Bureau of International  
Narcotics and Law Enforcement Affairs (ZAPNOW)

	2021 USD	2020 USD
<b>Income</b>		
Donations	32,268	563,729
<b>Total income</b>	<b>32,268</b>	<b>563,729</b>
<b>Expenditure</b>		
Annual audit	16,531	
Allowances	106,558	31,422
Meetings & workshops	11,142	
Airport awareness	4,763	
Communication costs	3,607	1,109
Donations	190,238	217,823
Fixed assets: other	3,145	207,514
Employee costs	17,763	33,997
Indirect cost recovery	3,867	8,835
Purchases- Other	2,393	894
Lease rentals	6,828	4,497
Services	1,032	19,653
Motor vehicle expenses	46,146	11,697
Postage	559	2,331
Printing and stationery	16,063	840
Staff Welfare	352	453
Transport	4,898	2,201
Travel- Local	20,723	16,882
<b>Total Operating expenditure</b>	<b>456,608</b>	<b>560,148</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>456,608</b>	<b>560,148</b>
<b>Surplus/Deficit for the year</b>	<b>(424,340)</b>	<b>3,581</b>
Balance brought forward from prior year	95,333	91,753
<b>Balance as at 31 December</b>	<b>(329,007)</b>	<b>95,333</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXIV

statement of income and expenditure - bureau of international  
Narcotics and Law Enforcement Affairs (AIRPIT)

	2021 USD	2020 USD
<b>Income</b>		
Donations	133,745	-
<b>Total income</b>	<b>133,745</b>	<b>-</b>
<b>Expenditure</b>		
Allowances	52,249	1,894
Communication costs	3,731	287
Employee costs	39,276	3,124
Indirect cost recovery	6,997	3,324
Lease rentals	2,552	227
Motor vehicle expenses	7,507	-
Other services	7	-
Utilities	115	-
Plane costs	21,588	-
Transport	10,958	1,474
Travel- Local	8,175	-
<b>Total Operating expenditure</b>	<b>153,157</b>	<b>10,329</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>153,157</b>	<b>10,329</b>
<b>Surplus/Deficit for the year</b>	<b>(19,411)</b>	<b>(10,329)</b>
Balance brought forward from prior year	(10,329)	-
<b>Balance as at 31 December</b>	<b>(29,740)</b>	<b>(10,329)</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXV

statement of income and expenditure - bureau of international  
Narcotics and Law Enforcement Affairs (TRACE)

	2021 USD	2020 USD
<b>Income</b>		
Donations	90,896	-
<b>Total income</b>	<b>90,896</b>	<b>-</b>
<b>Expenditure</b>		
Allowances	5,430	-
Employee costs	59,943	-
Indirect cost recovery	9,004	-
Lease rentals	4,896	-
Motor vehicle expenses	299	-
Purchases- Other	97	-
<b>Total Operating expenditure</b>	<b>79,670</b>	<b>-</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>79,670</b>	<b>-</b>
<b>Surplus/Deficit for the year</b>	<b>11,226</b>	<b>-</b>
Balance brought forward from prior year	-	-
<b>Balance as at 31 December</b>	<b>11,226</b>	<b>-</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXVI

Statement of Income and Expenditure - Bureau of International  
Narcotics and Law Enforcement Affairs (REGIONAL)

	2021 USD	2020 USD
<b>Income</b>		
Donations	-	-
<b>Total income</b>	-	-
<b>Expenditure</b>		
Allowances	11,397	-
Consultancy fees	1,412	-
Communication costs	1,268	-
Employee costs	25,079	-
Lease rentals	1,684	-
Motor vehicle expenses	1,913	-
Purchases- Other assets	2,669	-
Utilities	196	-
Regional travel	81	-
Transport	2,254	-
Travel- Local	1,242	-
<b>Total Operating expenditure</b>	49,194	-
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	49,194	-
<b>Surplus/Deficit for the year</b>	(49,194)	-
Balance brought forward from prior year	-	-
<b>Balance as at 31 December</b>	(49,194)	-

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXVII

Statement of Income and Expenditure - Oak Project (WCP & Regional)

	2021 USD	2020 USD
<b>Income</b>		
Donations	524,294	1,737,417
<b>Total income</b>	<b>524,294</b>	<b>1,737,417</b>
<b>Expenditure</b>		
Allowances	25,626	34,594
Communication costs	125	694
Consumables	1,605	1,871
Indirect Cost Recovery	35,727	24,254
Accounting and professional fees	63,063	35,850
New office construction	98,328	24,255
Donations	356,204	673,244
Employee costs	334,068	152,426
Fixed asset: other	81,954	5,567
Lease rentals	5,586	9,591
Medical expenses	-	86
Motor vehicle expenses	2,891	2,437
Printing and stationery	-	365
Purchases: Other	2,397	3,902
Services	1,350	58,346
Plane costs	17,774	-
Transport	1,556	5,865
Travel- local	8,419	-
<b>Total Operating expenditure</b>	<b>1,036,675</b>	<b>1,033,346</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>1,036,675</b>	<b>1,033,346</b>
<b>Surplus/Deficit for the year</b>	<b>(512,381)</b>	<b>704,071</b>
Balance brought forward from prior year	751,342	47,271
<b>Balance as at 31 December</b>	<b>238,960</b>	<b>751,342</b>

N.B. It was noted that the 2019 balance brought forward of \$20,526 was incorrect and did not consider the 2018 balance brought forward of \$148,828. This has been adjusted to correct both 2019 and 2020 closing balances on both Oak WCP/REG and Oak Western.



Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXVIII

Statement of Income and Expenditure - Oak Project (Interim)

	2021 USD	2020 USD
<b>Income</b>		
Donations	-	100,000
<b>Total income</b>	-	100,000
<b>Expenditure</b>		
Donations	-	98,800
<b>Total Operating expenditure</b>	-	98,800
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	-	98,800
<b>Surplus/Deficit for the year</b>	-	1,200
Balance brought forward from prior year	1,200	-
<b>Balance as at 31 December</b>	1,200	1,200

N.B. An internal transfer executed in 2022 has flattened this balance.

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXIX

Statement of Income and Expenditure - Lilongwe Wildlife Trust (Oak Project)

	2021 USD	2020 USD
<b>Income</b>		
Donations	496	186,754
<b>Total income</b>	<b>496</b>	<b>186,754</b>
<b>Expenditure</b>		
Allowances	46,248	11,543
Communication costs	45	458
Consumables	610	725
Indirect Cost Recovery	5,000	-
Donations	-	22,000
CERT/CATS costs	18,560	-
Employee costs	49,881	56,827
Consultancy fees	9,011	-
Fixed asset: other	13,471	-
Lease rentals	2,188	986
Licences	-	96
Medical expenses	-	274
Motor vehicle expenses	4,385	1,269
Printing and stationery	-	169
Purchases: Other	-	4,668
Services	-	1,630
Transport	9,581	6,621
Travel- local	2,037	-
<b>Total Operating expenditure</b>	<b>161,015</b>	<b>107,266</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>161,015</b>	<b>107,266</b>
<b>Surplus/Deficit for the year</b>	<b>(160,520)</b>	<b>79,489</b>
Balance brought forward from prior year	160,520	81,031
<b>Balance as at 31 December</b>	<b>-</b>	<b>160,520</b>

N.B. The 2020 balance brought forward of \$81,031 has been added following a correction to the 2019 and 2020 balance brought forward under Oak WCP/REG Appendix XXVII.

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXX

Statement of Income and Expenditure - Oak Covid Relief fund

	2021 USD	2020 USD
<b>Income</b>		
Donations	100,000	-
<b>Total income</b>	<b>100,000</b>	<b>-</b>
<b>Expenditure</b>		
Consultance fees	50,000	-
New Office construction costs	44,338	-
Fixed asset: other	5,210	-
Utilities	452	-
<b>Total Operating expenditure</b>	<b>100,000</b>	<b>-</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>100,000</b>	<b>-</b>
Foreign exchange gain/loss	-	-
<b>Surplus/Deficit for the year</b>	<b>-</b>	<b>-</b>
Balance brought forward from prior year	-	-
<b>Balance as at 31 December</b>	<b>-</b>	<b>-</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXXI

statement of income and expenditure - knino recovery fund

	2021 USD	2020 USD
<b>Income</b>		
Donations	86,000	103,500
<b>Total income</b>	<b>86,000</b>	<b>103,500</b>
<b>Expenditure</b>		
Donations/Sponsorships	50,000	50,000
Consultancy fees	30,908	-
Allowances	2,048	-
Services - other	1,450	-
Travel- local	578	-
<b>Total Operating expenditure</b>	<b>84,984</b>	<b>50,000</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>84,984</b>	<b>50,000</b>
<b>Surplus/Deficit for the year</b>	<b>1,016</b>	<b>53,500</b>
Balance brought forward from prior year	53,500	-
<b>Balance as at 31 December</b>	<b>54,516</b>	<b>53,500</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXXII

Statement of Income and Expenditure - WCP Vehicle Disposal

	2021 USD	2020 USD
<b>Income</b>		
Donations	-	-
<b>Other Income</b>		
Vehicle disposal	19,366	1,449
Legal fees	80,000	-
<b>Total income</b>	<b>99,366</b>	<b>1,449</b>
<b>Expenditure</b>		
Purchases: Motor Vehicles	14,606	-
Legal fees	-	40,000
<b>Total Operating expenditure</b>	<b>14,606</b>	<b>40,000</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>14,606</b>	<b>40,000</b>
<b>Surplus/Deficit for the year</b>	<b>84,760</b>	<b>(38,551)</b>
Balance brought forward from prior year	(38,551)	-
<b>Balance as at 31 December</b>	<b>46,208</b>	<b>(38,551)</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXXIII

Statement of Income and Expenditure - Susen Allen Family

	2021 USD	2020 USD
<b>Income</b>		
Donations	-	-
<b>Other Income</b>		
Sundry income	-	700
<b>Total income</b>	-	700
<b>Expenditure</b>	-	-
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	-	-
<b>Surplus/Deficit for the year</b>	-	700
Balance brought forward from prior year	625	(75)
<b>Balance as at 31 December</b>	625	625

N.B. An internal transfer executed in 2022 has flattened this balance.

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXXIV

Statement of Income and Expenditure - Space For Giants

	2021 USD	2020 USD
<b>Income</b>		
Donations	-	(11,391)
<b>Total income</b>	-	(11,391)
<b>Expenditure</b>	-	-
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	-	-
<b>Surplus/Deficit for the year</b>	-	(11,391)
Balance brought forward from prior year	-	11,391
<b>Balance as at 31 December</b>	-	-

N.B. If there are no transactions executed under this donor in 2022, this will fall off in next year's audit.



## Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXXV

## Statement of Income and Expenditure - Cost Recovery

	2021 USD	2020 USD
<b>Income</b>		
Donations	-	-
<b>Other Income</b>		
Sundry income	115,186	1,578
Vehicle disposal	-	1,168
<b>Total income</b>	<b>115,186</b>	<b>2,746</b>
<b>Expenditure</b>		
Accounting and professional fees	-	(477)
Administration costs	-	1,761
Allowances	-	10,538
Audit fees	-	11,620
Bank charges	43	6,551
Computer expenses	-	4,670
Consumables	-	2,994
Employee costs	671	(85,303)
Energy and utilities	446	2,544
Indirect cost recovery	44,370	(69,464)
Lease rentals	-	2,404
Legal fees	-	(50,000)
Medical expenses	-	(3,041)
Motor vehicle expenses	-	1
Printing and stationery	-	2,641
Purchases: Other	-	(8,323)
New Office Construction	44,341	9,547
Security	-	4,275
Services	-	77,437
Communication	-	3,342
Training	325	263
Transport	-	114
Travel- local	-	2,388
Suspense account	-	1,813
<b>Total Operating expenditure</b>	<b>90,196</b>	<b>(71,704)</b>
Foreign exchange gain/loss	(55,308)	(57,932)
<b>Total expenditure</b>	<b>34,888</b>	<b>(129,636)</b>
<b>Surplus/Deficit for the year</b>	<b>80,298</b>	<b>132,382</b>
Balance brought forward from prior year	(2,443)	(134,825)
<b>Balance as at 31 December</b>	<b>77,855</b>	<b>(2,443)</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXXVI

Statement of Income and Expenditure - National Geographic

	2021 USD	2020 USD
<b>Income</b>		
Donations	99,980	-
<b>Total Income</b>	<b>99,980</b>	<b>-</b>
<b>Expenditure</b>		
Allowances	3,176	-
Communication costs	-	-
Behaviour Change Campaign	885	-
Bushmeat Campaign	8,235	-
Motor vehicle expenses	720	-
<b>Total Operating expenditure</b>	<b>13,016</b>	<b>-</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>13,016</b>	<b>-</b>
<b>Surplus/Deficit for the year</b>	<b>86,964</b>	<b>-</b>
Balance brought forward from prior year	-	-
<b>Balance as at 31 December</b>	<b>86,964</b>	<b>-</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXXVII

Statement of Income and Expenditure - Save the Rhino

	2021 USD	2020 USD
<b>Income</b>		
Donations	27,000	-
<b>Total income</b>	<b>27,000</b>	<b>-</b>
<b>Expenditure</b>		
Donations & sponsorships	27,000	-
<b>Total Operating expenditure</b>	<b>27,000</b>	<b>-</b>
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>27,000</b>	<b>-</b>
<b>Surplus/Deficit for the year</b>	<b>-</b>	<b>-</b>
Balance brought forward from prior year	770	770
<b>Balance as at 31 December</b>	<b>770</b>	<b>770</b>

N.B. An internal transfer executed in 2022 has flattened this balance.

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXXVIII

Statement of Income and Expenditure - Worldwide Fund for Nature

	2021 USD	2020 USD
<b>Income</b>		
Donations	(19,119)	
<b>Total Income</b>	<b>(19,119)</b>	<b>-</b>
<b>Expenditure</b>		
Disallowed Expenses at Close out	(1,014)	
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>(1,014)</b>	<b>-</b>
<b>Surplus/Deficit for the year</b>	<b>(18,106)</b>	<b>-</b>
Balance brought forward from prior year	18,106	18,106
<b>Balance as at 31 December</b>	<b>-</b>	<b>18,106</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXXIX

Statement of Income and Expenditure - Wildlife Crime Prevention - Sundry

	2021 USD	2020 USD
<b>Income</b>		
Donations	-	-
<b>Other Income</b>		
WCP Plane Income	-	-
Ntanda Ventures - Awareness donation	-	-
Panthera Ad Hoc	-	-
Pangolin Ad Hoc	-	-
<b>Total other income</b>	-	-
<b>Expenditure</b>		
Purchases: Other	3,448	-
Allowances	14,871	-
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	<b>18,320</b>	-
<b>Surplus/Deficit for the year</b>	<b>(18,320)</b>	-
Balance brought forward from prior year	(52,297)	(52,297)
<b>Balance as at 31 December</b>	<b>(70,617)</b>	<b>(52,297)</b>

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXXX

Statement of Income and Expenditure - Born Free Foundation -  
Awareness Project Funds

	2021 USD	2020 USD
<b>Income</b>		
Donations	-	-
<b>Total income</b>	-	-
<b>Expenditure</b>	-	-
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	-	-
<b>Surplus/Deficit for the year</b>	-	-
Balance brought forward from prior year	(776)	(776)
<b>Balance as at 31 December</b>	<b>(776)</b>	<b>(776)</b>

N.B. An internal transfer executed in 2022 has flattened this balance.

Wildlife Crime Prevention Project Limited

Financial Statements for the year ended 31 December 2021

Appendix XXXXI

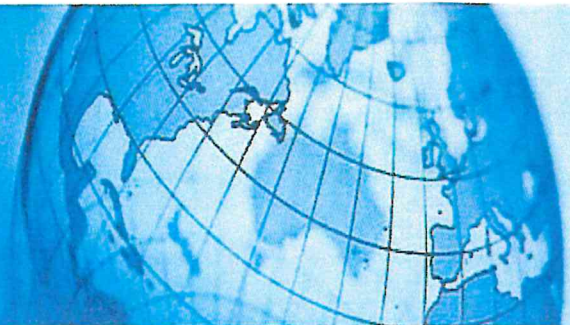
Statement of Income and Expenditure - Kansanshi Mining Plc

	2021 USD	2020 USD
Income		
Donations	-	-
<b>Total income</b>	-	-
Expenditure	-	-
Foreign exchange gain/loss	-	-
<b>Total expenditure</b>	-	-
<b>Surplus/Deficit for the year</b>	-	-
Balance brought forward from prior year	(2,970)	(2,970)
<b>Balance as at 31 December</b>	(2,970)	(2,970)

N.B. An internal transfer executed in 2022 has flattened this balance.



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Shuko Ndhlovu FCCA, CMIA, FZICA  
HLB Zambia  
Plot 6392 Dunduza Chisidza Road  
Longacres Lusaka  
Tel: 0955 336060  
Cel: 0955 336061

Plot 6392 Dunduza Chisidza Road  
2<sup>nd</sup> Floor Saturnia House, Longacres  
P.O Box 32232  
LUSAKA, Zambia

☎ Mobile 1: +260 955 336060  
☎ Landline 1: +260 955 336061  
✉ Email: [info@hlb.co.zm](mailto:info@hlb.co.zm)

Web: <http://www.hlb.global>

**THE GLOBAL ADVISORY AND ACCOUNTING NETWORK**

Directors:	Shuko Ndhlovu	FCCA, FZICA
	Masuzyo Mulenga	FCCA, FZICA
	Lusungu Kayela	MSc HRM, DFA, MZHRM, MZIEA
	Simon P Million	FCCA, FZICA
	Nalukui Imbuwa	FCCA, AZICA





2ND FLOOR SATURNIA HOUSE,  
PLOT 6392 DUNDUZA CHISIDZA  
CRESCENT, LONGACRES, LUSAKA - ZAMBIA.

MOB: +260 (955) 336 061 | +260 (955) 336 060

EMAIL: shuko@hlb.co.zm | lilian@hlb.co.zm

WEB: [www.hlb.global](http://www.hlb.global)

LYNESS HOUSE UNIT 1 & 2  
CORNER INDEPENDENCE AVENUE &  
FREEDOM WAY 793 KITWE - ZAMBIA.

TEL: +265 1 828 040 | +265 1 828 043

EMAIL: shuko@hlb.co.zm | lilian@hlb.co.zm

WEB: [www.hlb.global](http://www.hlb.global)

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