

**ELEPHANTS FOR AFRICA**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2009**

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## ELEPHANTS FOR AFRICA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2009

The Trustees present their report, together with the Financial Statements of the Charity for the period ended 31 December 2009.

#### Legal and Administrative Information

Charity Name: Elephants For Africa  
Charity Registration No: 1122027 (registered 18 December 2007)  
Charity's Address: Waverley, Mantle Street, Wellington, Somerset TA21 8BG

#### Trustees:

During the period were:

Dr Kate Elizabeth Evans	Mr Colin Dhillon (Resigned 12/3/09)
Mr Patrick Sillence	Mrs Jacqueline Dhillon (Resigned 12/3/09)
Mr Randall Moore	Dr Mpaphi Casper Bonyongo (Resigned 22/7/10)

When the report was approved:

Dr Kate Elizabeth Evans	Mr Patrick Sillence
Mr James Honeybourne	

#### Bankers:

Lloyds TSB plc and The Co-operative Bank

#### Independent Examiner:

A C Jones of Andrew Jones & Co  
Chartered Accountants of The Old Surgery  
Spa Road, Llandrindod Wells, Powys LD1 5EY

#### Structure, Governance and Management

##### Governing Document

The Charity is constituted by its governing document Trust Deed dated 15 November 2007.

Trustees are appointed by existing Trustees.

The Charity was set up to support long-term research on elephants in the Okavango Delta Botswana; however it is not restricted to supported work in this area and hopes to expand its area of support.

We work closely with the Bristol University as this is where our principal researcher, Dr Kate Evans, is an Honorary Member and we have a PhD student and Masters student working under the umbrella of the Charity's research project who are registered at Bristol University and being co-supervised by Dr Kate Evans.

In addition we work closely with the University of Botswana's Harry Oppenheimer Okavango Research Centre (HOORC).

#### Objectives and Activities

The charitable objectives of the Charity are the advancement of education and research for the benefit of the public in the conservation and protection and monitoring of elephants:

- To monitor the demographics, ecology, behaviour, communication and movement of the elephants in Africa;
- Investigate the behaviour of male elephants and the viability of releasing captive elephants into the wild;
- Undertake a study on the parasites and diseases of the elephant population;
- Mobilize expertise and resources to assist in the enhancement of skills in the beneficiaries in the form of a scholarship fund for postgraduate degrees and supply of information;
- Identify opportunities and promoting co-operation and co-ordination between beneficiaries and other institutions or persons;
- Facilitate communication, co-operation and relationship building amongst all role players, including governments and private sector institutions, on the levels of education, strategy, policy, resources and structures;
- Conduct policy research and analysis, conservation education, facilitate technical co-operation arrangements between beneficiaries and external parties;
- Promote exchange of ideas and communication between beneficiaries and external parties;
- Organise workshops, joint working meetings and consultations between beneficiaries and other parties;
- Facilitate the exchange of information on elephant research projects.

Summary of the main activities in relation to these objects:

We support a long-term monitoring project on the elephants utilising WMA NG26 in the Okavango Delta, Botswana. Daily sightings as well as monthly road surveys help us to monitor the demographics, ecology and behaviour of the African Elephant. Our PhD student, Mr Graham Bowles, is carrying out research on the communication of the African elephants. We currently monitor five satellite collared elephants that have been released from captivity. The collars we use give us daily readings on their location, and therefore movement, through satellite downloads.

A behavioural study on male elephants has been conducted in the area since our trustee, Dr Kate Evans, started her PhD in 2002. This project was supported by Randall Moore and it was the desire to keep this project going and expand our work which gave rise to the Charity. Since 2002, six elephants have been released from a captive herd utilised in the elephant back safari industry and owned by Elephant Back Safari's Pty (Ltd). These have been 3 adolescent male elephants, 1 adult female, 1 adult male and a juvenile male. All were fitted with satellite radio collars upon release and monitored. Their movements, behaviour and interactions with the wild help us understand the viability of releasing captive elephants into the wild and their rehabilitation, but also the pro's and con's of translocation of wild animals.

Monitoring of the parasites of male elephants in the area continues, with the collection of dung samples.

**ELEPHANTS FOR AFRICA**  
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In 2007-2008 we interviewed numerous potential personnel to be awarded the Boyce-Zero Scholarship Fund. In March 2008, Mphoeng Ofithile joined our research team and has been trained in the field to undertake the research. In September 2009 he officially started the fieldwork portion of his Masters degree through the University of Bristol.

In January 2009, Dr Kate Evans visited the Save The Elephants research camp in Samburu, Kenya. There she met with Dr Iain Douglas-Hamilton the founder of Save The Elephants to discuss the future direction of the research and possible collaboration. In addition she met with their researchers and learned about the work they are doing.

Dr Kate Evans is working alongside the Conservation Research Center in America on the hormone project and liaising with Dr Eric Morgan of Bristol University to analyse the parasite samples.

Quarterly reports are produced by the research team and submitted to the Botswana Department of Wildlife and National Parks (DWNP). In addition any thesis, papers and articles produced by the research team are submitted to the Ministry of Wildlife, Environment and Tourism, the Botswana National Library Services, Botswana National Archives, Office of the President, University of Botswana Library and the Botswana Research and Development Office.

The research being undertaken is in conjunction with the Botswana's Government policy on elephant research priorities. The data we collect is used by the DWNP to make conservation and management decisions and the Botswana Tourism board often refer to it.

Dr Kate Evans and the research team are very open about the work that they do and attend international and national conferences to present on their work and network with other researchers. Dr Evans's visit to Save The Elephant shows our openness to exchange ideas and communicate with beneficiaries and external parties.

We are slowly building our network of volunteers, who assist us at events, such as the Bristol Festival of Nature; fundraise on our behalf; help promote our work; sell our merchandise and volunteer their time to help with accounts, proof reading, run our website and PR.

#### **Public Benefit Reporting Requirement**

The Trustees of Elephants for Africa have complied with section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Commission.

The sections in this report headed 'Objectives and Activities' and 'Achievements and Performance' give details of the activities undertaken to fulfil the Charity's objectives during the period.

#### **Achievements and Performance**

Summary of the main achievements of the charity during the period were:

- Educational talks were given to clients visiting Seba and Abu camps in the Okavango Delta, Botswana
- Continuation of field data gathering of PhD on vocalisation of the African elephant by Graham Bowles
- Evans, K. African elephant conservation and the role of males; the forgotten sex. *Edinburgh Veterinary College*. 5<sup>th</sup> March 2009
- Africa Geographic commissioned a feature for their June edition.
- Stall at Bristol Festival of Nature in June selling merchandise and adoptions.
- In September, Simon Buckingham joined the Efa team as Operations Manager
- In September, Boyce-Zero Scholarship student, Mphoeng Ofithile, began gathering field data for this MSc through Bristol University entitled 'Effects of season on the ecology and sociality of the Male elephants of the Okavango Delta, Botswana'
- 27-30<sup>th</sup> September 2009 Dr Kate Evans assisted Dr Petri Viljoen on an aerial survey of WMANG25 and WMANG26. A total of 1543 elephants were sighted in WMANG26 and 497 in WMANG25. In addition evidence of 16 dead elephants were sighted in WMANG26.
- On the 28<sup>th</sup> September the released elephants, Mafunyane and Thando were re-collared with African Wildlife Tracking satellite collars. Evans, K (2009) *Paper at the Elephant Managers Association Conference in Houston, Texas entitled 'Understanding the Spatial Distribution, Abundance, Structure, Age and Sex-specific Movements of a Species for Wildlife Conservation and Management'*
- Whilst in America, Buckingham and Evans also visited Chicago Zoological Society, one of our sponsors, and gave a talk to the zoo staff. They also visited Columbus Zoo and Aquarium another of our sponsors and gave a talk to their Conservation Committee and another to their Zoo staff. Finally they visited Rosamund Gifford Zoo in Syracuse to meet their staff and talk about possible funding ventures.
- 1<sup>st</sup> November both Kate Evans and Simon Buckingham ran their 1<sup>st</sup> ever marathon, the NYC marathon, as a fundraiser for the Charity, and completed it in 4:53:52.
- Nandipa gave birth to a healthy male calf born towards the beginning of December.

#### **Financial Review**

Details of Total Incoming Resources and Total Resources Expended are given in the Statement of Financial Activities on page 5 of the report. The Principal Funding Sources are summarised in note 2 on page 7 of the Financial Statements.

#### **Reserves Policy**

The Trustees have not yet established a policy for the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the Charity. At 31 December 2009 there were no free reserves.

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Funders & Fundraising

- Our research project receives in-situ support from Elephant Back Safaris Pty (Ltd) in the form of food and accommodation, fuel and the loan of a 4x4 vehicle.
- Mammal Research Unit, Bristol University
- Chicago Zoological Society, Brookfield Zoo
- Columbus Zoo and Aquarium
- Private Donors
- Calendar sales
- Adopt an Elephant Scheme
- Merchandise – caps, beanies, polo shirts, courier bags
- Dr Kate Evans and Mr Simon Buckingham successfully completed the New York Marathon as a fundraiser for the charity.
- We had a stall at the Bristol Festival of Nature

Use of Funds to Support the Key Objectives

- Money has been used to assist with travel for personnel to and from the research camp and to give educational talks.
- Equipment has been purchased for the research

Consumables have been purchased for research and the administration of the Charity.

**Statement of Trustees' Responsibilities**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- (a) Select suitable accounting policies and then apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether applicable accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- (d) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, the financial position of the charity, and which enable them to both ascertain the financial position of the charity and ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities issued in March 2005.

Approved by the Trustees on 26 October 2010 and signed on their behalf by:



Dr Kate Evans  
Co-Founder

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS  
TO THE TRUSTEES OF  
ELEPHANTS FOR AFRICA**

I report on the accounts of the Trust for the year ended 31 December 2009 which are set out on pages 5 to 9

**Respective Responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this period (under section 43 (2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 41 of the 1993 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act
- have not been met; or
3. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

With the exception that bank statements for the Lloyds TSB Plc account were not available for the period 8 October 2009 to 31 December 2009 to check the bank reconciliation at 31 December 2009.

A C Jones  
Andrew Jones & Co  
Chartered Accountants  
The Old Surgery  
Spa Road  
Llandrindod Wells  
Powys LD1 5EY

29 October 2010

ELEPHANTS FOR AFRICA

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED  
31 DECEMBER 2009

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 December 2009 £	Total Funds Period Ended 31 December 2008 £
<b>Incoming Resources</b>					
Grants and Donations Received	2	12,564	12,374	24,938	12,729
Adoptions Received		254	-	254	319
Fund Raising Income		5,426	-	5,426	1,907
<b>Total Incoming Resources</b>		<b>18,244</b>	<b>12,374</b>	<b>30,618</b>	<b>14,955</b>
<b>Resources Expended</b>					
Fund Raising Costs		2,960	-	2,960	2,134
Direct Charitable Activities:					
Research Expenses		17	-	17	1,499
Equipment and Consumables		410	-	410	372
Printing, Postage and Stationery		449	785	1,234	1,213
Telephone and Communications		371	1,387	1,758	1,540
Computer Costs		367	-	367	282
Travel and Subsistence		2,119	1,402	3,521	3,943
Subscriptions		207	-	207	71
Dr Kate Evans Stipend	9	37	5,369	5,406	-
Depreciation		328	202	530	-
		<b>4,305</b>	<b>9,145</b>	<b>13,450</b>	<b>9,512</b>
Governance Costs:					
Independent Examiners Fee		176	-	176	115
Accountancy		823	-	823	575
		<b>999</b>	<b>-</b>	<b>999</b>	<b>690</b>
<b>Total Resources Expended</b>		<b>8,264</b>	<b>9,145</b>	<b>17,409</b>	<b>12,336</b>
<b>Net Movement in Funds</b>		<b>9,980</b>	<b>3,229</b>	<b>13,209</b>	<b>2,619</b>
Fund Balances Brought Forward 1 January 2009		(3,050)	5,669	2,619	-
Transfer Between Funds					
<b>Fund Balances Carried Forward 31 December 2009</b>		<b>6,930</b>	<b>8,898</b>	<b>15,828</b>	<b>2,619</b>

**ELEPHANTS FOR AFRICA**

**BALANCE SHEET  
AS AT  
31 DECEMBER 2009**

	Note	2009 £	2008 £
<b>FIXED ASSETS</b>	3	2,119	-
		<hr/>	<hr/>
		2,119	-
		<hr/>	<hr/>
<b>CURRENT ASSETS</b>			
Stocks	4	288	669
Debtors	5	-	18
Bank Accounts		14,838	3,510
		<hr/>	<hr/>
		15,126	4,197
		<hr/>	<hr/>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,417)	(1,578)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		13,709	2,619
		<hr/>	<hr/>
<b>NET ASSETS</b>		15,828	2,619
		<hr/>	<hr/>
<b>FUNDS</b>			
Unrestricted Funds	7	6,930	(3,050)
Restricted Funds	8	8,898	5,669
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		15,828	2,619
		<hr/>	<hr/>

Approved by the Trustees on 26<sup>th</sup> October 2010 and signed on their behalf by:

Dr Kate Evans  
Trustee/ Co-Founder



**ELEPHANTS FOR AFRICA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2009**

**1. ACCOUNTING POLICIES**

**Basis of Accounting**

These Financial Statements have been prepared under the historical cost convention, and in accordance with the Recommended Practice (SORP) "Accounting and Reporting by Charities" published in March 2005.

**Incoming Resources**

Incoming resources including Capital Grants for the purchase of fixed assets are included in full in the Statement of Financial Activities when these are receivable.

Incoming resources in the form of donated assets are included in the Statement of Financial Activities, and capitalised where appropriate at a reasonable estimate of their value.

**Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Direct Charitable Expenditure comprise those costs directly attributable to direct charitable activities and support costs.

Governance costs comprise all costs involving public accountability of the Charity and its compliance with regulations and good practice. These costs include independent examination fees and accountancy fees.

**Tangible Fixed Assets**

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life:

Equipment - restricted	20% on cost
- unrestricted	20% on cost
Office and Computer Equipment	20% on cost

**Fund Accounting**

The financial statements of a charity must differentiate between restricted and unrestricted funds.

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Restricted funds are funds subject to specific conditions, imposed by the donor or by the specific terms of the charity appeal less amounts expended for these purposes.

**2. Grants and Donations**

Grants and donations received in the period included:

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2009 Total £</b>	<b>2008 Total £</b>
Columbus Zoological	-	5,252	5,252	3,433
Chicago Zoological	12,126	887	13,013	-
Elephant Back Safaris Pty (Ltd)	-	6,235	6,235	-
Other Grants and Donations	438	-	438	9,296
	<hr/>	<hr/>	<hr/>	<hr/>
	12,564	12,374	24,938	12,729
	<hr/>	<hr/>	<hr/>	<hr/>

**ELEPHANTS FOR AFRICA  
NOTES TO THE FINANCIAL STATEMENTS  
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**3. Tangible Fixed Assets (for use by the Charity)**

	<b>Equipment £</b>	<b>Office and Computer Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2009	-	-	-
Additions	1,498	1,151	2,649
	<hr/>	<hr/>	<hr/>
At 31 December 2009	1,498	1,151	2,649
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 January 2009	-	-	-
Charge for period	300	230	530
	<hr/>	<hr/>	<hr/>
At 31 December 2009	300	230	530
	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>			
At 1 January 2009	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2009	1,198	921	2,119
	<hr/>	<hr/>	<hr/>

<b>Stocks</b>	<b>31 December</b>	<b>31 December</b>
	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Merchandise	<u>288</u>	<u>669</u>

**4. Debtors**

Tax Repayment	<u>-</u>	<u>18</u>
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**6. Creditors: Amounts falling due within one year**

Creditors	591	888
Accruals	826	690
	<hr/>	<hr/>
	<u>1,417</u>	<u>1,578</u>

**ELEPHANTS FOR AFRICA  
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<b>7. Unrestricted Funds:</b>	<b>2009</b>	<b>2008</b>
		<b>£</b>
Balance at 1 January 2009	(3,050)	-
Net Movement for the Period	9,980	(3,050)
		<hr/>
Balance at 31 December 2009	6,930	(3,050)
		<hr/>
<b>8 Restricted Funds</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Balance brought forward at 1 January 2009	5,669	-
Net movement for the Period	3,229	5,669
		<hr/>
Balance at 31 December 2009	8,898	5,669
		<hr/>
Restricted funds are represented by the following:		
Columbus Zoological - expenses for researcher	7,033	2,390
Oregon Zoo - Portable Plate Reader	975	975
Elephant Back Safari- Satellite Internet	459	-
John Ball - Research Assistant,administrative Costs etc	431	1,324
Gerald Tannebaum - Satellite Internet for One Year	-	980
		<hr/>
	8,898	5,669
		<hr/>

**9 Trustees Remuneration and Expenses**

One Trustee, Dr Kate Evans, was reimbursed in the period for expenses incurred for volunteer research work of £4,066 (2008 £5,832) and was paid commissions for fund raising of £874 (2008 £120)

Dr Kate Evans received remuneration of £5,406 during the year (2008 Nil). This was funded by grant income received from Elephant Back Safaris Pty (Ltd), awarded specifically for this purpose. Prior approval for Dr Kate Evans remuneration has been granted by the Trustees of Elephants for Africa and the Charity Commission.

**10. Taxation**

Elephants For Africa is a registered charity and is therefore not liable to taxation