

REGISTERED COMPANY NUMBER: CE14721 (England and Wales)
REGISTERED CHARITY NUMBER: 1179318

REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2022

FOR



LDP Luckmans
1110 Elliott Court
Coventry Business Park
Herald Avenue
Coventry
West Midlands
CV5 6UB

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

| | Page |
|-----------------------------------|----------|
| Report of the Trustees | 1 to 11 |
| Independent Examiner's Report | 12 |
| Statement of Financial Activities | 13 to 14 |
| Balance Sheet | 15 to 16 |
| Notes to the Financial Statements | 17 to 26 |

Elephants for Africa
Conservation through research and education
REPORT OF THE TRUSTEES
for the year ended 31 December 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Organisation

Elephants for Africa is a small charity registered as a CIO. The trustees delegate the day-to-day management to Dr Kate Evans.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims and objectives of Elephants for Africa (EfA), as set out in its Constitution are the advancement of education and research for the benefit of the public in the conservation and protection and monitoring of elephants in particular, but not exclusively by monitoring the demographics, ecology, behaviour, diseases and movement of African savannah elephants (*Loxodonta Africana*).



We aim to go beyond conservation, through our holistic approach to understanding and supporting the needs of both elephants and local people. Partnering with local stakeholders, we are working towards coexistence.

We promote the conservation of African elephants through research in Botswana and advising research in Malawi and South Africa and through education in schools and communities in Botswana and through talks to school and interested parties worldwide.

**REPORT OF THE TRUSTEES
for the year ended 31 December 2022**

SIGNIFICANT ACTIVITIES

Research

The aim is to increase our knowledge of the social and ecological requirements of male African savannah elephants for the benefit of human-elephant conflict resolution.

This aim is achieved through maintaining our long-term monitoring of the Makgadikgadi Pans National Park (MPNP) elephants through identification study, their physical condition and group dynamics; Exploring the longevity and characteristics of male elephant groupings, and determine what attributes determine social associations, including factors such as age composition, relatedness, habitat, season and/or physical condition; Investigating the spatial and temporal resource use by elephants in the MPNP and the surrounding community land and what mitigation tools can work to communicate to them where they are not welcome.

Community Outreach

Our community outreach work comes under the umbrella of our Community Coexistence Project (CCP)
There are two main aims as follows:

- Build a citizenry that values live elephants as a natural resource and increase local capacity for innovation to deal with human-elephant resource competition
- Improve the livelihoods and safety of people living in areas adjacent to national parks

We strive to achieve these aims by:

- Facilitating educational trips for local community members into protected areas and national parks to build a local appreciation, pride and ownership of Botswana's wildlife.
- Provide an education programme to engage local community members with their wildlife, supplement
- Government initiatives already operating in the area and disseminate relevant information from the scientific community to local stakeholders, under the guidance and direction of our NGO Board to improve the sustainability and welfare of rural communities.
- Deliver human-wildlife conflict mitigation measures to a targeted number of farmers in the communities bordering the MPNP, continuing educational activities, assisting them with practical support and providing data on mitigation effectiveness.
- Encouraging farmers to become self-sufficient with mitigation materials and practices, including growing chilli, and remaining in the fields at times of increased crop raiding risk.
- Improving the knowledge of local community members in themes relating to Human Elephant Conflict (HEC) mitigation, improving crop yields and growing cash crops to increase their income through farming.
- Educating local people about elephant behaviour, and how to act when faced with an elephant, to encourage and enable peaceful and safe coexistence.
- Delivering workshops to rural communities that facilitate the uptake of income generating activities that result in reduced human-wildlife conflict (e.g. non-cropping activities).
- Use collaborations with experts from local and international institutions to increase the local youth's understanding of business and work practices, to enable them to create their own business, and/or find gainful employment

**REPORT OF THE TRUSTEES
for the year end 31 December 2022**

Education Botswana

There are four main aims as follows:

1. Inspire the next generation of conservation leaders
2. Increase employment into the environmental sector for rural youth
3. Empower the youth of today to be the problem-solvers of tomorrow
4. Contribute to capacity building in Botswana in the environmental sector, through mentoring, training and the field supervision of Motswana students



Our school's education program is a collaboration between Elephants for Africa, local primary schools' environmental clubs and our local and international funding partners. The program seeks to improve the long-term survival of elephants and the quality of life of local communities by creating capacity-building opportunities for local youth leading to increased employment into the wildlife sector and knowledge about the importance of the environment and biodiversity.

Partnering with local primary schools, we offer hands-on learning experiences and opportunities to meet local role models to broaden children's horizons for new opportunities and future careers.

Working with local universities we aim to support local students through their postgraduate degrees and look for opportunities to train undergraduates when relevant degrees are offered locally.

Linked to our outreach work with local communities we offer educational opportunities for community members.

Education Worldwide

There are six main aims as follows:

1. Inspire the next generation of conservation leaders
2. Empower the youth of today to be the problem-solvers of tomorrow
3. Increase public awareness about elephant conservation and the challenges facing rural communities in Botswana
4. Communicate our findings to the public and increase knowledge about the challenges of elephant conservation.
5. Inform stakeholders of our findings
6. Contribute to capacity building in STEM and conservation, through mentoring, training and the field supervision of international students

Through invitation and promotion, we provide educational and inspirational talks to schools, colleges, universities, zoological societies and at public events. Covering our work, conservation, biodiversity and women in science. We also communicate our findings and observations through our social media channels, newsletter, website, magazine and news articles, radio and TV interviews.

Collaborating with universities throughout the world we offer the opportunity for students to conduct their field work with our team in Botswana and/or work on our historical data. Supervising and advising them prior to fieldwork, in the field and during their thesis write up.

**REPORT OF THE TRUSTEES
for the year end 31 December 2022**

Public benefit

In formulating the objectives and planning activities for the year, the Trustees, and our Founder have considered the Charity Commission's guidance on public benefit and address this through our education programme.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charities key areas of activity during the year were:

Research - Long-term monitoring

Research was back up to full speed this year after the full out from the Covid Pandemic and 2022 marked the 10th year of our monitoring project on elephants in the Makgadikgadi Pans National Park (MPNP). Long-term monitoring of mammalian populations is important for many reasons, not least that it enables us to document responses to environmental change and thus assists us to adapt conservation actions. Twenty years ago, there were low numbers of elephants utilising the Boteti River region of the Makgadikgadi Pans National Park (MPNP), the large change with the flooding of the river again in 2009, drew them in, increasing elephant numbers. In 2012 we saw, and found no evidence of, females utilising the MPNP, in 2014 we started to see signs of females utilising the area, spoor of small herds going down to the river to drink at night, and so we employed camera traps to capture these elusive herds. This camera trap data, along with our observations, has shown us that there has been a significant growth in female activity in the Boteti River region over time, with a 6.4% average annual increase of females. Supporting the idea that male elephants are the explorers and risk takers, repopulating areas first, with females following afterwards, perhaps because they then know that it is safe to do so.

In a species as long lived as the African savanna elephant long-term monitoring also gives us insight into some of the less obvious needs and/or behaviours, such as the social lives of male elephants. Since 2002 when our Founder started her work on male elephants in Botswana, our focus remains on male elephants as we use our long-term data sets, collaborate with universities and host students to fully understand their social needs and debunk long held beliefs that male elephants are loners, that they do not require the company of other elephants, need friendships or indeed have a role to play in male society as they age.

The conservation of biodiversity and the many charismatic species, such as the African savanna elephant, that are often ambassadors for ecosystems and habitats, must include consideration for their social requirements, conservation policies can no longer just focus on numbers if we are to enable the African elephant to have a future in the wild.

This work was funded by, The Memphis Zoo, The Maryland Zoo, Jacksonville Zoo and Gardens, Mr & Mrs Travis, MuddyFace and many private donors.

**REPORT OF THE TRUSTEES
for the year end 31 December 2022**

Elephant use of community lands

The electric fence along the western boundary of the MPNP was made defunct in 2011, when the Boteti River started to flow again. Between July 2019 and August 2020, a non-lethal electric fence was erected from the northeast corner of the MPNP to just south of the village of Khumaga, with plans to continue south to the South-eastern corner of the park in 2023. The expectation of this action was that there would be a reduced number of human-wildlife conflict events in the communities bordering the western boundary. However, we have seen many elephants still utilising the community lands and several attempts by elephants to get back into the MPNP along the fence line.

Our community research project helps us to understand land utilization by elephants outside of the park, and thereby enables us to better support the communities. We have an arrangement with local farmers to report any elephant crop raiding incidents. We started this work in 2020, based on work established by previous PhD student, James Stevens. This year, we saw a return to high numbers of crop raiding reports after a steady decline in raids corresponding with the increased use of mitigation in the region; from a high of 4.2 raids per farmer per year down to 1.1 raid per year in 2021. Whilst there are many things to take into consideration, such as the number of farmers that ploughed which was also higher in 2022, we do have to consider that the re-erection of the fence is exacerbating the situation, with elephants 'trapped' on the community lands leading to higher levels of crop raiding for the communities near the new fence. Due to this escalation, we shall continue to monitor crop raiding in 2023.

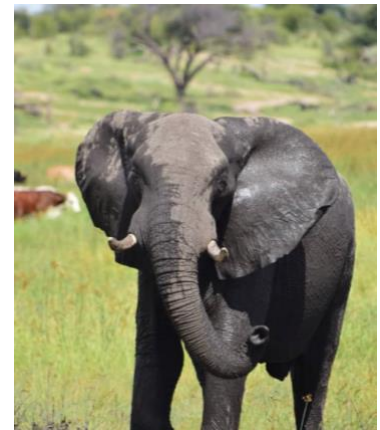


Photo 1: Elephant & cows share space on the Boteti River

One farmer from the village of Moreomato was crop raided 12 times, the highest ever to be recorded in a single cropping season. Her field is fenced by traditional poles and barbed wire, and she did burn chilli bricks on 10 of the 12 times her fields were raided, to protect her field. However, with the good rains' chilli burning methods failed at times, extinguishing the smoking process. Proper use of a mitigation tool like chilli burning helps to protect crops from elephants, communicating to the elephants that they are not welcome in those areas, and encouraging them to forage elsewhere.

The continued provision of mitigation materials to help farmers stop elephants from crop raiding, is key to building positive community: wildlife relationships and enable both species to thrive in this landscape.

This work was funded by Natural Selections Conservation Trust, The Memphis Zoo, GoodPlanet Foundation, The Addax and Oryx Foundation and various private funders.

Research - The push-me pull you of elephant movement.

Botswana has large male elephants but not the large tuskers people revere, where the tusks touch or almost touch the ground, as seen in Kenya and South Africa for example. It could simply be that they have all been poached or hunted for their large tusks, as alas there are fewer and fewer Big Tuskers throughout their remaining range, but we also noticed a high level of broken tusks in the population and given the nutrient poor Kalahari sands that is the basis of Botswana, perhaps trace minerals are a factor. Recent ecological shifts in Botswana, climate change and increasing elephant population (due to immigration alongside natural growth and relatively low poaching rates), has seen a rapid recolonisation of elephants throughout Botswana, their range having shrunk as the land became drier and uncontrolled hunting decreased their numbers and saw them restricted to the wetter areas in the north. They are now utilising areas they have not been seen in since the early 1900, meaning that communities have not had to deal with elephants, rapidly increasing conflict levels in many rural areas. This recolonisation is unlikely to stop and, like many countries, Botswana is facing the realities of a warming climate and thus many wildlife populations are having to use lands outside of protected areas.

**REPORT OF THE TRUSTEES
for the year end 31 December 2022**

Where will they go? Perhaps understanding if and how elephant movement is dependent on trace minerals, amongst other things, we can begin to map the areas they will need to access and being to build a land of human-wildlife coexistence to enable both humans and wildlife to thrive in a every changing and challenging environment.

In compliance with our collaring permit under research permit ENT/8/36/4 XXXXIII (88) on Monday the 22nd of August and Tuesday the 23rd August, 10 adult male elephant were collared with African Wildlife Tracking Satellite Radio collars, fitted with Technosmart accelerometers, to measure movement. The darting was carried out by Dr Rob Jackson of Maun, a Botswana registered vet.

We used a fixed wing plane to help us spot the elephants and a helicopter to dart the elephants from. Where possible a ground crew came in to assist with the collaring. Three of the elephants went down on their chests and therefore it was not safe for them to be down for very long, and thus we attached the collar as soon as possible and reversed the anaesthetic; for these very little data in the form of elephant measurements or samples were taken.

The collaring was funded by The Maryland Zoo, The Memphis Zoo, Jacksonville Zoo and Gardens, Milwaukee County Zoo and Natural Selections Conservation Trust. Additional funders supporting the on-going research utilising these collars are The Disney Conservation Trust and private funders.

As always, our research efforts are enhanced by visiting students and 2022 saw Masters student Geke Woudstra from the Norwegian University of Life Science, Ms Isabelle Endacott, PhD student at Liverpool University in the UK join the team at our Botswana field camp to carry out their field work on feeding habits and parasites respectively. Whilst Masters student Ana Sales of Universidade de Aveiro in Portugal, worked with students at a local primary school, investigating the use of dance as a conservation communication tool. Working remotely on our historical data, Masters students Josh Beeching, Victoria O'Sullivan and Kerry John-Davis investigated, spatial use, population dynamics the effect of the lunar cycle on activity patterns.

Research publications –

- **Sales, A.** (2022). *Dancing for Elephants*. Masters Thesis. Universidade de Aveiro, Portugal
- **Beeching, J.** (2022). *Investigating the Spatial Use of the Makgadikgadi Pans National Park by Loxodonta Africana*. Masters Thesis. University of Roehampton, United Kingdom
- **Victoria O'Sullivan.** (2022). *Elephant (Loxodonta Africana) population dynamics change following recolonisation of an area*. Masters Thesis. University of Roehampton, United Kingdom.
- **John-David, K.** (2022). *Understanding the use of 'Elephant Highways' in Makgadikgadi Pans National Park: Analysis of activity patterns and the effect of the lunar cycle on movements of male social groups and breeding herds of the African Savannah Elephant (Loxodonta Africana)*. Masters Thesis. University of Bristol, United Kingdom

**REPORT OF THE TRUSTEES
for the year end 31 December 2022**

Education

After almost two years of not being able to visit schools for our Monthly environmental club lessons due to the Covid 19 Pandemic, it was with great joy that we were able to resume our lessons in 2022 with our partner schools in the Boteti Region, namely Khumaga Primary School, Moreomaoto Primary School, Mogolokwane Primary School and Motopi Junior Secondary School.

We still observe Covid 19 protocols during our lessons, everyone attending wears a mask and hand sanitizers are readily available and, as always, we incorporated as much outdoor learning as possible. This year we had 50 students from Khumaga Primary School, 20 students from Moreomaoto Primary School, 20 students from Motopi Junior Secondary School and 50 students from Mogolokwane Primary School in Phuduhudu Village in the Schools Environmental Education Clubs.



Photo 2: Environmental Education Club students picking litter in the school premises during our Pollution lesson

There is a Setswana proverb “**lore lo ojwa le sale metsi**”, which means, “**Mould the plant while it is still young and supple for when it is older and hardened, it will break.**” and indeed we hope the moulding we do now will grow the conservation stewards of the future.

In 2022 we delivered five key topics in each school, covering ecosystems food chains and food webs, pollution, the concept of The Three R, s, Plant Adaptations.

Unfortunately, we were not able to give the children the opportunity to go on safari in the Makgadikgadi Pans National Park, as with the tourism industry still recovering from the devastating affects of the pandemic they were unable to help us with this endeavour. We certainly hope that recovery in this industry continues and that 2023 will see the return of this important element of our school's education program.

Alongside many of our private funders, these activities are funded by Natural Selections Conservation Trust, The Memphis Zoo and Fresno Chafee Zoo.

We continued to engage and educate the international community through our Social Media channels as well as online lectures and lessons, Q&A's and in person lectures and talks.

- **Evans, K.E.** *Cocktails for Conservation*. Memphis Zoo Fundraiser. In person
- **Evans, K.E.** *Conservation Conversation*. American Association of Zookeepers. Online live lecture..
- **Sehularo, W** was invited by the Knyphausen Stiftung (Junior Rangers) & StartUp4Kids Foundation to act as a panellist for their *Biodiversity on the Edge*. In person
- **Evans, K.** *The Realities of Human-Wildlife Conflict. Is Coexistence a Reality?* Summer Biodiversity School University of Gothenburg, Sweden. 26th July 2022. In person.

REPORT OF THE TRUSTEES for the year end 31 December 2022

- **Evans, K.E.** Soap Box Scientist; *Women in Science*. Gothenburg, Sweden In person.
- **Evans, K.E & Sehularo, W.** *Discover the real lives of male elephants*. Internationella Vetenskapsfestivalen, Gothenburg, Sweden. In person/ Online live lecture..
- **Evans, K.E.** *Male elephants, the Makgadikgadi Pans National Park and working towards coexistence*. Kenyan Wildlife Training Institute: Online live presentation
- **Evans, K.E.** *The Push-Me Pull-You of Botswana's Elephants, what is driving range expansion*. Gothenburg Global Biodiversity Centre, Sweden. In person.
- **Evans, K.E.** *Beyond Academia as a Conservationist*. University of Lincoln, United Kingdom. Online live presentation
- **Evans, K.E.** *Funding Conservation*. University of Lincoln, United Kingdom. Online presentation
- **Sehularo, W.** *Applied research and community participation in conservation*. University of Lincoln, United Kingdom. Online live lecture. Online live lecture.
- **Evans, K.E.** *In the Footsteps of elephants*. University of Swansea Alumni Lecture Series in honour of International Women's Day. Online live lecture
- **Evans, K.E.** *Beyond Academia as a Conservationist*. University of Bristol, United Kingdom. Online live lecture

Outreach

2022 was an exciting year for Elephants for Africa, especially in the village of Moreomaoto. Sitting just 50km to the north of Khumaga, it is a sister village with many of the people in the two villages related and experiencing the same challenges. Back in 2020, we had begun a journey with the farmers giving them access to knowledge and tools about mitigation techniques they could apply to help protect their crops. In 2021, thanks to the support of longterm funder, Foundation GoodPlanet, we were able to begin building our first megaproject; a 150ha cluster field with sixty-two farmer's fields being protected, we have called the Moreomaoto Cluster.

Our Moreomaoto Community Officer, Mr Tathego Bolekanye, led the construction with farmers contributing their time, labour, and resources to ensure the ambitious project was completed. The farmers utilised indigenous trees for the pickets, which are hardy and cheap to replace instead of gum poles. This reduced the overall cost, key as the costs have increased substantial due to global unrest, whilst ensuring the farmers had invested resources in the project and thus had ownership. The cluster was split into two sections, separated by a dirt road allowing unrestricted movement in between.

Another cluster constructed this year was the Dikwalo cluster, a smaller cluster with five farmers and measuring roughly 10ha, funded by the Elephant Crisis Fund. The Dikwalo farms lie close to an area that from our surveys in 2020, showed a high intensity of elephant movement and thus identified as hotspot for potential conflict and devastatingly one person lost their life in 2020 due to an encounter with an elephant. Along with the commencement of our Living With workshops in this area in 2021, the cluster farm will help the community prosper safely, alongside elephants.



Photo 3: EfA Community Officer for Moreomaoto, Tathego Bolekanye, Installing an electric fence around a cluster farm.

**REPORT OF THE TRUSTEES
for the year end 31 December 2022**

It is important that other mitigation tools are used in conjunction with the electric fencing, and chilli bricks have been deployed with success in our area. Most of the chilli we have issued to farmers in the past has been imported from Zimbabwe, which is costly in both time and money due to a labourious import process, and so we have been encouraging farmers to produce their own chilli to add some resilience to the supply chain. This year, with the support from the Addax and Oryx Foundation and the Elephant Crisis Fund, we now have twenty new chilli plots ready to go. Building on our knowledge and experience we have doubled the size of our plots, going from 5m x 4m to a whopping 10m x 8m!

Thanks to the Addax and Oryx Foundation, Elephant Crisis Fund and Natural Selections Conservation Trust, alongside many of our private donors.

FINANCIAL REVIEW

Financial Position

The charity held reserves of £86,737 as of 31 December 2022 (£8,640 as of 31 December 2021), of which £66,850 is restricted (£NIL of 31 December 2021).

Reserves policy

Funds held at the year-end cover three months of running costs for the charity which is deemed to be sufficient and is in line with the charity policy.

PLANS FOR THE FUTURE

- Continue to follow the movement of the collared elephants and sample the vegetation, soil and water in their range.
- Continue to monitor the impact of the fence on elephant movement and human-elephant conflict
- We will launch a Corporate Campaign, to continue to diversify our income streams, which we have worked on this year.
- Welcome and accommodate more student, interns and visitors at our camp on the banks of the Boteti
- Host a Careers Fair at Motopi Junior Secondary School
- Expand our Community Coexistence Project to the community of Rakops.
- We will continue to work with and advise other NGO's scientists and interested parties and contribute actively to the Elephant Specialist Advisory Group of South Africa, proposed KAZA Elephant Working Group and the Botswana Human-Wildlife Conflict working group.
- Supervise and support students through their undergraduate and post graduate degrees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee governed in accordance its Memorandum and Articles of Association. The charity is a company governed by its governing document, a trust deed.

Recruitment and appointment of new trustees

The charity is constated by a board of trustees. All new appointments are elected by the board.

Induction and training of new trustees

All new trustees are given a copy of this constitution and any amendments made to it and a copy of the CIO's latest trustees' annual report and statement of accounts, last annual reports, budget, strategic plan and recent newsletters. Ideally the board meets up in person, nowadays virtually to welcome the new trustees and address any questions they may have.

**REPORT OF THE TRUSTEES
for the year end 31 December 2022**

Fundraising and partnerships

Elephants for Africa is funded via a range of sources including Trusts and Foundations, zoological societies, corporate sponsorship, individual donors, online initiatives, and fundraising events. This year we have sustained and increased support from existing funders and secured funds from new sources. The trustees would like to thank all who generously support our work. A huge thanks to all our staff and volunteers in Botswana and in the UK who continue to support and contribute to our work. Elephants for Africa works in close partnership with the Botswana registered NGO, Elephants for Africa.

Risk management

We acknowledge that it is the responsibility of the trustees to identify, assess and manage the risks to the charity's work. The risks we have identified are a) receiving less funding b) staff turnover c) impact of the global economic climate and the ongoing restrictions d) damage to its reputation.

- a) Staff changes has meant that our online budget, including income and potential income, which the trustees have access to, have not been updated as regularly as the planned monthly updates. Moving forward we will get back to the monthly updates.
- b) We have monthly metrics we measure ourselves against to highlight any areas we need to focus on and address.
- c) Whilst our director has remained constant throughout the charity's history, we have high turnover of our senior staff in Botswana, which have been historically recruited from outside of Botswana due to the lack of skilled personnel in Botswana. Since 2014 we have focused on capacity building to enable the staff to be predominantly Botswana (at the end of 2020 all field personnel were Botswana) and are increasing looking for funding to offer more training and development opportunities. In 2021 recruitment of a new Project Manager within Botswana and in 2022 we recruited an international Project Manager to fill this role, who joined the team in August after permits were secured.
- d) Satellite internet in camp as well as good mobile phone connections enables our Director to have weekly meetings with senior staff in the field and be accessible to all staff members.
- e) We carry out diligence with any interested partners that may wish to highlight our work and/or corporate sponsors. We acknowledge that it is the responsibility of the trustees to identify, assess and manage the risks to the charity's work. The risks we have identified are a) receiving less funding b) staff turnover c) damage to its reputation.

Use of Volunteers

Elephants for Africa would not have been able to develop to where we are today without the dedication of many volunteers, who offer their time and expertise. This year we have been grateful for those supporters that have given their time to develop our online presence, improve our PR, bring together our newsletters and reports, video production and technical support. Without our volunteers we simply could not achieve all that we do. They are vital to the running of the CIO. We ensure that each volunteer feels valued through taking the time to regularly thank them in person, when possible, or via personal emails and letters.

REPORT OF THE TRUSTEES
for the year ended 31 December 2022

Principal address

5 Balfour Road
London
N5 2HB

Trustees

J Graham

B Courtenay

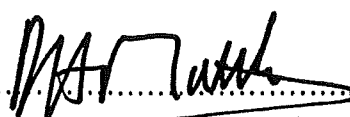
D Matthias

M Henley

Independent examiner

LDP Luckmans
1110 Elliott Court
Coventry Business Park
Herald Avenue
Coventry
CV5 6UB

Approved by order of the board of trustees on 30 Oct 2023 and signed on its behalf by:

...... David Matthias, Trustee & Chair

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

Independent examiner's report to the trustees of Elephants for Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Elephants for Africa (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


M D Spafford
LDP Luckmans
1110 Elliott Court
Coventry Business Park
Herald Avenue
Coventry
West
Midlands
CV5 6UB

Date: 31st October 2023



| | | | | | |
|------------------------------------|------------|----|------------------------|------------|-------|
| Charity Name: Elephants for Africa | | | Charity No (if any) | 1179318 | CC17a |
| Annual accounts for the period | | | | | |
| Period start date | 01/01/2022 | To | Period end date | 31/12/2022 | |

Section A

Statement of financial activities

| Recommended categories by activity | Details of own analysis | Note | Unrestricted funds £ | Restricted income funds £ | Endowment funds £ | Total this year £ | Total last year £ |
|---|-------------------------|------|-------------------------|------------------------------|----------------------|----------------------|----------------------|
| Incoming resources from generated funds (Note 3) | | | F01 | F02 | F03 | F04 | F05 |
| Donations & legacies | | S01 | 49,736 | 122,902 | - | 172,638 | 67,871 |
| Voluntary income | | S02 | - | - | - | - | - |
| Activities for generating funds | | S03 | - | - | - | - | - |
| Investment income | | S04 | - | - | - | - | - |
| Incoming resources from charitable activities | | S05 | 114 | - | - | 114 | 255 |
| Other incoming resources | | S06 | - | - | - | - | - |
| Total incoming resources | | | 49,850 | 122,902 | | 172,752 | 68,126 |
| Costs of Generating Funds (Notes 4-5) | | | | | | | |
| Costs of generating voluntary income | | S07 | 1,393 | 2,072 | | 3,465 | 2,443 |
| | | S08 | | | | | |
| Fundraising trading costs | | S09 | | | | | |
| Separate material item of expense | | S10 | | | | | |
| Charitable activities | | S11 | 36,130 | 53,980 | | 90,110 | 73,392 |
| Governance costs | | S12 | 1,080 | | | 1,080 | 960 |
| Other resources expended | | S13 | | | | | |
| Total resources expended | | | 38,603 | 56,052 | | 94,655 | 76,795 |
| Net incoming/(outgoing) resources before transfers | | | 11,247 | 66,850 | - | 78,097 | (8,669) |
| Gross transfers between funds | | | - | - | - | - | |
| Net incoming/(outgoing) resources before other recognised gains/(losses) | | | 11,247 | 66,850 | - | 78,097 | (8,669) |

Other recognised gains/(losses)

Gains and losses on revaluation of
fixed assets for the charity's own use

Pensions

Net movement in funds

Total funds brought forward

Total funds carried forward

| | | | | | |
|-----|--------|--------|---|--------|---------|
| S17 | - | - | - | - | - |
| S18 | - | - | - | - | - |
| S19 | 11,247 | 66,850 | - | 78,097 | (8,669) |
| S20 | 8,640 | - | - | 8,640 | 17,309 |
| S21 | 19,887 | 66,850 | - | 86,737 | 8,640 |

The notes form part of these financial statements

Section B

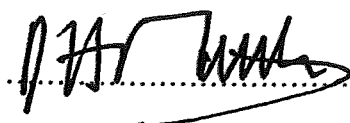
Balance sheet

| | Note | Unrestricted funds £ | Restricted income funds £ | Endowment funds £ | Total this year £ | Total last year £ |
|---|------|-------------------------|------------------------------|----------------------|----------------------|----------------------|
| | | F01 | F02 | F03 | F04 | F05 |
| Fixed assets | | | | | | |
| Tangible assets | B01 | 3,373 | 15,161 | - | 18,534 | - |
| | B02 | - | - | - | - | - |
| Investments | B03 | - | - | - | - | - |
| Total fixed assets | B04 | 3,373 | 15,161 | - | 18,534 | - |
| Current assets | | | | | | |
| Stock and work in progress | B05 | 2,403 | - | - | 2,403 | 2,642 |
| Debtors (Note 6) | B06 | - | - | - | - | - |
| Other Debtors | B07 | - | - | - | - | - |
| Cash at bank and in hand | B08 | 15,011 | 51,690 | - | 66,701 | 6,899 |
| Total current assets | B09 | 17,414 | 51,690 | - | 69,104 | 9,541 |
| Creditors: amounts falling due within one year (Note 7) | B10 | 900 | - | - | 900 | 900 |
| Net current assets/(liabilities) | B11 | 16,514 | 51,690 | - | 68,204 | 8,640 |
| Total assets less current liabilities | B12 | 19,887 | 66,850 | - | 86,737 | 8,640 |
| Creditors: amounts falling due after one year (Note 7) | B13 | - | - | - | - | - |
| Provisions for liabilities and charges | B14 | - | - | - | - | - |
| Net assets | B15 | 19,887 | 66,850 | - | 86,737 | 8,640 |
| Funds of the Charity | | | | | | |
| Unrestricted funds | B16 | 19,887 | | | 19,887 | 8,640 |
| Surplus/ (Deficit) | B17 | | | | | |
| Restricted income funds (Note 8) | B18 | | 66,850 | | 66,850 | |
| Opening Balance Equity (Note 8) | B19 | | | | | |
| Total funds | B20 | 20,262 | 66,850 | | 86,737 | 8,640 |

REPORT OF THE TRUSTEES
for the year ended 31 December 2022



The financial statements were approved by the Board of Trustees and authorised for issue on
..30..Oct..2023.. and were signed on its behalf by:

.....David Matthias, Trustee & Chair

1. LIABILITY OF MEMBERS

The Charity is a company limited by guarantee. It does not have share capital and the liability of each member is limited to the guarantee given by that member which shall not exceed £1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the accounts, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. The trustees therefore continue to adopt the going concern basis of accounting in preparing the financial statements. In making this assessment, the trustees are required to consider a period of at least 12 months from the date of approval of the financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- The requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Investment income and other income are included when receivable.

Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis. Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the company.

Tangible fixed assets

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

| | |
|-----------------------|-------------|
| Plant and machinery - | 20% on cost |
| Computer equipment - | 33% on cost |

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company pension scheme was curtailed in 2020 to curtail costs, due to the pandemic – it is yet to be reinstated.

Contributions in respect of earnings paid by the charity to defined pension contribution schemes are charged to the Statement of Financial Activities in the year in which they are payable to the schemes.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022.

| | |
|-----------------------------|------------------------------|
| Section C (cont) | Notes to the accounts |
|-----------------------------|------------------------------|

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

| | Analysis | This year £ | Last year £ |
|--|----------------------|----------------|-------------------|
| Voluntary income | Donations and gifts | 172,638 | 67,871 |
| | | | |
| | | | |
| | Total | 172,638 | 67,871 |
| Investment income | | - | - |
| | | - | - |
| | | - | - |
| | Total | - | - |
| Incoming resources from charitable activities | Sales of Merchandise | 114 | 255 |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | Total | 114 | 255 |

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

| | Analysis | This year £ | Last year £ |
|---|-----------------------------|----------------|----------------|
| Costs of generating voluntary income | Incurring seeking donations | 3,465 | 2,443 |
| | | | - |
| | | | - |
| | Total | 3,465 | 2,443 |

| | | | |
|----------------------------------|--------------|---|---|
| Fundraising trading costs | | - | - |
| | | - | - |
| | Total | - | - |

| | | | |
|--|--------------|---|---|
| Separate material item of expense | | | |
| | | | |
| | | - | - |
| | Total | | |

Charitable activities

| | | |
|---|--------|--------|
| Cost of Merchandise and other consumables | 581 | 3,278 |
| Donations to Botswana | 54,263 | 31,698 |
| Donations to SACT | - | 12,469 |
| Consultant & contractor | 30,447 | 23,853 |
| Computer and IT costs | 1,186 | 1,175 |
| Postage | 96 | - |
| Insurance | 424 | - |
| Utilities | 21 | 648 |
| Bank charges | 233 | 271 |
| Telephone and internet | 579 | - |
| Legal & Professional | 427 | - |
| Depreciation | 1,852 | - |
| Total | 90,109 | 73,392 |

Governance Costs

| | | |
|------------------------------|-------|-----|
| Independent Examination fees | 1,080 | 960 |
| | - | - |
| Total | 1,080 | 600 |

Note 5 Paid employees

Please complete this note if the charity has any employees.

5.1 Staff Costs

Gross wages, salaries and benefits in kind
 Employer's National Insurance costs
 Pension costs

Total staff costs

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| - | - |
| - | - |

5.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

| | This year Number | Last year Number |
|------------------------------|---------------------|---------------------|
| Fundraising | - | - |
| Charitable Activities | - | - |
| Governance | - | - |
| Other | - | - |
| | - | - |

There were no employees during the year that received employee benefits (excluding employer pension costs) of more than £60,000.

Note 6 Tangible fixed assets

| | Plant and machinery | Computer Equipment | Totals |
|-----------------------------------|---------------------|--------------------|---------------|
| | £ | £ | £ |
| COST | | | |
| At 1 st January 2022 | - | - | - |
| Additions | 18,524 | 1,863 | 20,386 |
| At 31 st December 2022 | <u>18,524</u> | <u>1,863</u> | <u>20,386</u> |
| | | | |
| DEPRECIATION | | | |
| At 1 st January 2022 | - | - | - |
| Charge for the year | 1,852 | - | 1,852 |
| At 31 st December 2022 | <u>1,852</u> | <u>-</u> | <u>1,852</u> |
| | | | |
| NET BOOK VALUE | | | |
| At 31 st December 2022 | <u>16,671</u> | <u>1,863</u> | <u>18,534</u> |
| At 31 st December 2021 | <u>-</u> | <u>-</u> | <u>-</u> |

Note 7 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

Trade debtors

Amounts due from subsidiary and associated undertakings

Other debtors

Prepayments and accrued income

Total

| Amounts falling due within one year | | Amounts falling due after more than one year | |
|-------------------------------------|-----------|--|-----------|
| This year | Last year | This year | Last year |
| £ | £ | £ | £ |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |

Note 8 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

8.1 Analysis of creditors

Loans and overdrafts

Trade creditors

Amounts due to subsidiary and associated undertakings

Other creditors

Accruals and deferred income

Total

| Amounts falling due within one year | | Amounts falling due after more than one year | |
|-------------------------------------|-----------|--|-----------|
| This year | Last year | This year | Last year |
| £ | £ | £ | £ |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 900 | 900 | - | - |
| 900 | 900 | - | - |

8.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

| |
|--|
| |
|--|

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 for the year ended 31 December 2022

Section C
(cont)

Notes to the accounts

9.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

| Fund names | Fund balances brought forward £ | Incoming resources £ | Outgoing resources £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|-----------------------------|--|-------------------------------------|-------------------------------------|------------------------|---------------------------------------|--|
| Maryland Zoological Society | - | 37,187 | (11,000) | - | - | 26,187 |
| Jacksonville Zoo | - | 27,942 | (6,478) | - | - | 21,464 |
| Global Giving | - | 11,193 | (3,831) | - | - | 7,362 |
| County of Milwaukee Zoo | - | 1,381 | (6) | - | - | 1,375 |
| Elephant Crisis Fund | - | 39,359 | (29,737) | - | - | 9,622 |
| Rhode Island Zoological | - | 840 | - | - | - | 840 |
| Open Gate | - | 3,500 | (3,500) | - | - | - |
| Kenilworth School | - | 1,500 | (1,500) | - | - | - |
| Total Funds | - | 122,902 | (56,052) | - | - | 66,850 |

9.3 Transfers between funds

Please give details of any transfers between funds.

| From Fund (Name) | To Fund (Name) | Reason | Amount |
|-------------------------|-----------------------|---------------|---------------|
| | | | |
| | | | |

Note 10 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes

Section C (cont)

Notes to the accounts

10.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

| Name of trustee or connected party | Legal authority (eg order, governing document) | Amounts paid or benefit value | |
|------------------------------------|--|-------------------------------|----------------|
| | | This year £ | Last year £ |
| None | None | None | None |
| | | | |
| | | | |

10.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

| | Name of trustee or connected party | Legal authority | Amount owing | |
|---------------------------------------|------------------------------------|-----------------|----------------|----------------|
| | | | This year £ | Last year £ |
| Due to trustees and related parties | | | | |
| Due from trustees and related parties | | | | |

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 December 2022

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | This year £ | Last year £ |
|--------------------------------------|-------------------------|-----------------------------------|----------------|----------------|
| | | | | |
| | | | | |
| | | | | |

Note 11
Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.