WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
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WILDLIFE CONSERVATION INTERNATIONAL LIMITED
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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 $	2021 $
Revenue	2	5,630,257	7,019,578
Direct Costs		(1,095,753)	(1,114,131)
Gross Surplus		**4,534,504**	**5,905,447**
The Orangutan Project Expenses		(50,751)	(40,297)
Payroll Expenses		(859,773)	(833,209)
Project Spending		(2,994,168)	(2,845,672)
Current year surplus		**629,812**	**2,186,269**
Other comprehensive income		-	-
Total comprehensive income for the year		629,812	2,186,269
Total comprehensive income attributable to members of the entity		629,812	2,186,269

The accompanying notes form part of these financial statements

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	Note	2022 $	2021 $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	**3**	6,365,261	6,528,457
Accounts receivable and other debtors	**4**	24,013	4,329
Financial assets	**7**	2,626,426	1,832,911
TOTAL CURRENT ASSETS		**9,015,700**	**8,365,697**
TOTAL ASSETS		**9,015,700**	**8,365,697**
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	**5**	31,891	25,387
Provisions	**6**	125,311	111,624
TOTAL CURRENT LIABILITIES		**157,202**	**137,011**
TOTAL LIABILITIES		**157,202**	**137,011**
NET ASSETS		**8,858,498**	**8,228,686**
Retained surplus		8,858,498	8,228,686
TOTAL EQUITY		**8,858,498**	**8,228,686**

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

	Retained Surplus	Total
	$	$
Balance as at 1 July 2020	6,042,417	6,042,417
Comprehensive income		
Net surplus for the year	2,186,269	2,186,269
Total comprehensive income attributable to members of the entity for the year	2,186,269	2,186,269
Balance as at 30 June 2021	8,228,686	8,228,686

	Retained Surplus	Total
Balance as at 1 July 2021	8,228,686	8,228,686
Comprehensive income		
Net surplus for the year	629,812	629,812
Total comprehensive income attributable to members of the entity for the year	629,812	629,812
Balance as at 30 June 2022	8,858,498	8,858,498

The accompanying notes form part of these financial statements

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 $	2021 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Donations and other income received		5,758,299	6,307,733
Payments to suppliers and employees		(5,003,152)	(4,243,381)
Dividends received		49,385	47,417
Interest received		48	786
Net cash generated from operating activities	**9**	804,580	2,112,555
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment made of purchase of shares		(1,133,589)	(912,818)
Proceeds from sales of shares		165,813	620,060
Net cash used in investing activities		(967,776)	(292,758)
Net (deacrease)/ increase in cash held		(163,196)	1,819,797
Cash and cash equivalents at beginning of financial year		6,528,457	4,708,660
Cash and cash equivalents at end of financial year	**3**	6,365,261	6,528,457

The accompanying notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements were authorised for issue on 21st September 2022 by the Board.

1.1 Basis Of Preparation

Wildlife Conservation International Limited (the Company) general purpose financial statements have been prepared in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

1.2 Going Concern

These financial statements have been prepared on a going concern basis which assumes continuity of normal activities of the Company, realisation of assets and settlement of liabilities in the ordinary course of Association for the next 12 months from the date of signing the financial statements.

1.3 AASB Standards issued but not yet effective as at 30 June 2022

1.3.1 2020-1: Amendments to Australian Accounting Standards – Classifications of Liabilities as Current or Non-Current and AASB 2020-6: Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date

This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. For example, the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.

Effective for annual reporting periods beginning on or after 1 January 2023.

The Company is currently assessing the impact the amendments will have on current practice and consider the appropriate classification of liabilities as current or non-current.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.3.2 AASB 2020-3: Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments

This Standard amends a number of standards as follows:

· AASB 3: *Business Combinations* to update a reference to the Conceptual Framework for Financial Reporting without changing the accounting requirements for business combinations;

· AASB 9: *Financial Instruments* to clarify the fees an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability;

· AASB 116: *Property, Plant and Equipment* to require an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use and the related cost in profit or loss, instead of deducting the amounts received from the cost of the asset;

· AASB 137: *Provisions, Contingent Liabilities and Contingent Assets* to specify the costs that an entity includes when assessing whether a contract will be loss-making;

Annual reporting periods beginning on or after 1 January 2022.
The amendments are not expected to have a material impact on the Company.

1.3.3 AASB 2021-2: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates (amends AASB 7, AASB 101, AASB 108 & AASB Practice Statement 2)

This Standard amends a number of standards as follows:

· AASB 7: *Financial Instruments: Disclosures* to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;

· AASB 101: *Presentation of Financial Statements* to require entities to disclose their material accounting policy information rather than their significant accounting policies;

· AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors* to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;

· AASB Practice Statement 2, to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

Effective for annual reporting periods beginning on or after 1 January 2023.
No impact on reported financial performance or position and the amendments would leads to reductions in quantum of accounting policies disclosures to focus on key decision areas and material policies only.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.3.4 AASB 2021-5: Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transactions (AASB 1 and AASB 112)

This Standard amends AASB 112 to clarify the accounting for deferred tax on ransactions that, at the time of the transaction, give rise to equal taxable and deductible temporary differences. In specified circumstances, entities are exempt from recognising deferred tax when they recognise assets or liabilities for the first time. The amendments clarify that the exemption does not apply to transactions for which entities recognise both an asset and a liability and that give rise to equal taxable and deductible temporary differences. This may be the case for transactions such as leases and decommissioning, restoration and similar obligations. Entities are required to recognise deferred tax on such transactions.

In addition, AASB 2021-5 amends AASB 1 to require deferred tax related to leases and decommissioning, restoration and similar obligations to be recognised by first-time adopters at the date of transition to Australian Accounting Standards, despite the exemption set out in AASB 112.

Effective for annual reporting periods beginning on or after 1 January 2023.

The amendments are not expected to have a material impact on the Company.

1.3.5 AASB 2022-3: Amendments to Australian Accounting Standards – Illustrative Examples for Not-

This Standard provides an example 7A under IE4A to illustrate the accounting for upfront fee received by an organisation as per AASB 15. Upfront fee may include enrolment fee collected by schools, membership fee/joining fee of clubs, establishment fee etc., collected at the inception of an agreement. This example essentially demonstrates how an entity should apply the provisions in AASB 15.B48-B51 regarding accounting for a non-refundable upfront fee collected from customer. Additionally, it specifies that the upfront fee that does not represent separate performance obligation (i.e., it only relates to administrative or set up activities performed for a future service to be provided) has to be regarded as an advance payment towards such future services. Hence,M they are recognised as and when revenue is recognised in relation to such future services as per AASB 15.

Effective for annual reporting periods beginning on or after 1 July 2022.

The amendments are not expected to have a material impact on the Company.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.4 Fair Value of Assets and Liabilities

The company measures financila assets on investment in shares at fair value on a recurring basis.

Fair value is the price the company would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at reporting date (i.e. the market that maximises the receipts from the sale of the asset or minimises the payment made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant’s ability to use the asset in its highest and best use, or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the entity's own equity instruments (excluding those related to share-based payment arrangements) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.5 Financial Instruments

1.5.1 Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Entity commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15.63.

1.5.2 Financial liabilities

Classification and subsequent measurement

Financial liabilities are subsequently measured at:

– amortised cost; or
– fair value through profit and loss.

A financial liability is measured at fair value through profit and loss if the financial liability is:

– a contingent consideration of an acquirer in a business combination to which AASB 3 applies;
– held for trading; or
– initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.5.2 Financial liabilities (Continued)

A financial liability is held for trading if it is:

– incurred for the purpose of repurchasing or repaying in the near term;

–part of a portfolio where there is an actual pattern of short-term profit taking;

–a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in an effective hedging relationship); or

–any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses are taken to profit or loss rather than other comprehensive income. A financial liability cannot be reclassified

1.5.3 Financial asset

Financial assets are subsequently measured at:

– amortised cost;
– fair value through other comprehensive income; or
– fair value through profit and loss

on the basis of the two primary criteria, being:
– the contractual cash flow characteristics of the financial asset; and
–the business model for managing the financial assets.

A financial asset is subsequently measured at amortised cost when it meets the following conditions:

- the financial asset is managed solely to collect contractual cash flows; and

– the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.5.3 Financial asset (Continued)

A financial asset is subsequently measured at fair value through other comprehensive income when it meets the following conditions:

– the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and

–the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the conditions of amortised cost and the fair value through other comprehensive income's measurement condition are subsequently measured at fair value through profit or loss.

The Entity initially designates financial instruments as measured at fair value through profit or loss if:

– it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as “accounting mismatch”) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;

–it is in accordance with the documented risk management or investment strategy and information about the groupings was documented appropriately, so the performance of the financial liability that was part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and

–it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of the financial instruments to measure at fair value through profit and loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

1.5.5 Equity instruments

At initial recognition, as long as the equity instrument is not held for trading or is not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the Entity made an irrevocable election to measure the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investment will still be recognised in profit or loss. Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the Entity's accounting policy.

1.5.6 Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.5.7 Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

1.5.8 Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All of the following criteria need to be satisfied for derecognition of a financial asset:

– the right to receive cash flows from the asset has expired or been transferred;

–all risk and rewards of ownership of the asset have been substantially transferred; and
–the Entity no longer controls the asset (ie it has no practical ability to make unilateral decisions to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which was elected to be classified under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

1.5.9 Impairment

The Entity recognises a loss allowance for expected credit losses on:

– financial assets that are measured at amortised cost or fair value through other comprehensive income;

– lease receivables;

– contract assets (eg amount due from customers under construction contracts);

– loan commitments that are not measured at fair value through profit or loss; and

– financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

– financial assets measured at fair value through profit or loss; or

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.5.9 Impairment (Continued)

–equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

Recognition of expected credit losses in financial statements

At each reporting date, the Entity recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. An amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (eg loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance

1.6 Impairment of Non Financial Assets

At the end of each reporting period, the company assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.6 Impairment of Non Financial Assets (Continued)

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

1.7 Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

1.8 Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for services provided in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(c) for further discussion on the determination of impairment losses.

1.9 Revenue and Other Income

Non-reciprocal grant revenue is recognised in profit or loss when the company obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the company and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the company incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

The company receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in profit or loss.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1.9 Revenue and Other Income (Continued)

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax.

1.10 Income Tax

The Company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

1.11 Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

1.12 Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

1.13 Accounts Payable and Other Payables

Accounts payable and other payables represent the liabilities outstanding at the end of the reporting period for goods and services received by the company during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1.14 Provisions

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

1.15 Employee Provisions

Short-term employee benefits

Provision is made for the company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The company's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Provision is made for employees' annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements of obligations for other long-term employee benefits for changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

The company's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the company does not have an unconditional right to defer settlement for at least 12 months after the reporting date, in which case the obligations are presented as current provisions.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1.16 Key Estimates

(i) *Impairment*

The company assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

1.17 Key Judgments

(i) *Employee benefits*

For the purpose of measurement, AASB 119: *Employee Benefits* (September 2011) defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related services. As the company expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the company believes that obligations for annual leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

1.18 Transactions between related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

	Note	2022 $	2021 $
2. REVENUE AND OTHER INCOME			
Income			
Grants		-	-
Donations received		3,178,015	3,296,431
Fundraising		125,604	75,445
Appeals		-	-
Other Income		2,062,165	3,676,122
Bereavement Gifts		12,090	32,658
Currency Gain/Losses		252,383	- 61,078
Total revenue		5,630,257	7,019,578

3. CASH AND CASH EQUIVALENTS

	Note	2022 $	2021 $
TOP Bank Accounts			
WBC - Working Acc 173837		124,814	122,990
WCI NAB AUD 152269		136,151	47,059
WCIL Working 707766		518,861	1,508,730
WCIL Conservation 707774		26,219	133,840
WCIL Debit Card 7753		10,874	5,755
WCIL High Value Donor 747354		944,188	944,188
WCIL Term Deposit account 712653		20,669	20,651
WCIL AMEX		24,950	3,335
WCIL Paypal AUD		5,838	274,056
WCIL NAB USD		3,128,324	2,387,195
WCIL NAB CAD		211,736	108,896
WCIL NAB EUR		432,484	217,425
WCIL NAB GBP		127,807	90,699
WCIL NAB NZD		195,285	120,520
Paypal USD		158	14,505
Paypal GBP		25	35,729
Paypal EUR		152	104,143
TOP Paypal USD		-	1,841
Ord Minnett Holding Account		303,351	-
Amex Points Clearing Account		12,647	-
Sub-total		6,224,533	6,141,557

3. CASH AND CASH EQUIVALENTS (continued)

	2022 $	2021 $
Sub-total b/fwd	**6,224,533**	**6,141,557**
TOP Paypal GBP	12	3,405
TOP Paypal Euro	-	6,489
TOP Paypal CAD	-	745
	6,224,545	6,152,196
Paypal CAD	89	17,374
Paypal NZD	10	7,053
Paypal AUD	5,000	4,852
Paypal giving fund	5,000	29,962
Undeposited funds account	145,341	1,600
Total TOP Bank Accounts	6,379,985	6,213,037
IEP Bank Accounts		
IEP PayPal USD	-	189
IEP PayPal New Account	5,000	1,650
IEP PayPal Account	2,807	1,014
Total IEP Bank Accounts	7,807	2,853
ITP Bank Accounts		
ITP PayPal USD	-	548
ITP PayPal New Account	5,000	387
ITP PayPal Account	173	43
Total ITP Bank Accounts	5,173	978
Postage Float	235	-
Ord Minnett		
Ord Minnett - Acc 1410865	172,061	311,589
ORD MINNETT 1571941	(200,000)	-
	(27,939)	311,589
Total cash and cash equivalents	6,365,261	6,528,457

4. ACCOUNTS RECEIVABLE AND OTHER DEBTORS

	2022 $	2021 $
CURRENT		
Trade Debtors	2,764	1,884
GST Receivable	(136)	2,445
Loan to NZ Entity	54	-
Loan to Netherlands Entity	1,564	-
Receivable from CAD Entity	19,767	-
Total current accounts receivable and other debtors	24,013	4,329

	Note	2022 $	2021 $
5. ACCOUNTS PAYABLE AND OTHER PAYABLES			
CURRENT			
Trade creditors		15,332	9,020
PAYG withholding payable		19,238	11,346
Superannuation payable		-	4,876
Credit card		(2,679)	145
Total current accounts payable and other payables		31,891	25,387
6. EMPLOYEE PROVISIONS			
CURRENT			
Provision for annual leave entitlements		63,301	60,498
Provision for long service leave entitlements		62,010	51,126
		125,311	111,624
7. FINANCIAL ASSETS			
CURRENT			
Financial assets measured at fair value through P&L		2,626,426	1,832,911
		2,626,426	1,832,911

Financial assets measured at fair value through P&L comprise:
Listed Equity Investments at fair value:

	2022 $	2021 $
MCP MXT (Master Income Units)	97,750	71,400
MQGPD (Maquarie Group)	103,140	107,710
PCI (Perpetual Credit Income Trust)	75,600	83,600
PGG (Partners Group Global)	82,750	91,500
CBAPI (COMM BANK)	99,890	102,320
SUNPH (Suncorp)	99,000	101,750
KKR Credit Inc Fund (KKC)	72,800	91,200
NAB (NABPD)	-	106,088
ANZ (ANZPD)	-	100,110
WBCPJ (Westpac)	202,804	211,613
WBCPK (Westpac Banking Corp)	97,200	-
NABPH (NAB)	100,500	105,000
CBAPJ (COMM BANK)	442,530	505,000
MQGPE (Maquarie Group)	150,691	155,620
	1,624,655	1,832,911

7. FINANCIAL ASSETS (continued)

	Note	2022 $	2021 $
ANZPI (ANZ)		197,520	-
MFG (Magellan Financial Group Limited)		24,548	-
MBLPD (Macquarie Group)		97,150	-
TCL (Transurban Group)		31,967	-
WES (Westfarmers)		83,610	-
WOW (Woolworths)		94,340	-
CSL (CSL Limited)		24,215	-
BKW (Brickworks Limited)		18,540	-
XRO (Xero Limited)		18,470	-
ANZPJ (ANZ)		143,685	-
CBAPK (Commbank)		192,000	-
NAB (National Australia Bank)		21,501	-
MQG (Macquarie Group Limited)		24,677	-
CBA (Commonwealth Bank of Australia)		29,374	-
MFGO (Magellan Fin Group)		175	-
		2,626,426	**1,832,911**

8. FINANCIAL RISK MANAGEMENT

The company's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payables.

The carrying amounts for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

	Note	2022 $	2021 $
Financial assets			
Cash and cash equivalents	**3**	6,365,261	6,528,457
Accounts receivable and other debtors	**4**	24,013	4,329
Financial assets measured at fair value	**7**	2,626,426	1,832,911
Total financial assets		9,015,700	8,365,697
Financial liabilities			
Financial liabilities at amortised cost:			
Accounts payable and other payables	**5**	31,891	25,387
Total financial liabilities		31,891	25,387

9. CASH FLOWS NOTE

	2022 $	2021 $
Current year surplus	629,812	2,186,269
Non cash flows in surplus		
Loss/ (Gain) on Financial assets measured at fair value through P&L	197,159	(92,735)
Changes in assets and liabilities		
(Increase) / Decrease in accounts receivables and other debtors	(42,582)	1,781
Increase / (Decrease) in accounts payables and other payables	6,504	(3,437)
Increase in provisions	13,687	20,677
Cash flows from operations	804,580	2,112,555

10. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

In the opinion of the Members of the Committee, the entity did not have any contingent liabilities and contingent assets at 30 June 2022 (30 June 2021: None).

11. EVENTS AFTER THE REPORTING PERIOD

No matters or circumstances have arisen since 30 June 2022 that has significantly affected, or may significantly affect the Entity's operations, the results of those operations, or the Entity's state of affairs in future financial years.

12. COMPANY DETAILS

The registered office of the Company is:
Wildlife Conservation International Limited
10a Dunford St, Willagee WA 6156

14. DETAILED INCOME AND EXPENDITURE

	NOTE	2022 $	2021 $
Donations Specialised			
Donation - Bereavement Gifts		-	140,000
Total Donations Specialised		-	140,000
Adoptions		87,493	173,715
Adoptions Recurring		1,001,202	978,983
Donation One-off		1,785,893	1,996,251
Donations Recurring		1,032,835	952,089
Save Forest		330,853	241,685
Plant Trees		6,196	10,828
Business Donations		3,099	12,354
Bereavement Gifts		12,090	32,658
Workplace Giving			190
Merchandise		2,570	3,463
Book Sales		1,540	3,486
Freight Received			2,578
		4,263,771	4,408,280

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	2022 $	2021 $
General Fundraising Income		
Sales - Merchandise	23,062	-
Sales - eCards	12,639	-
Freight Received - General	1,401	-
Leif Book Sales	20	564
Guest Speaking - Leif	-	136
Grants	55,503	64,512
Event Orders	32,979	10,233
Total General Fundraising Income	**125,604**	**75,445**
Partners - Business General		
General - Pindari WA	2,500	3,000
General - Raw Beauty Box	-	-
General - Redbubble Pty Ltd	1,306	937
Total Partners - Business General	3,806	3,937
Regional Income		
Adoptions	3,903	34
Donations	13,096	20,079
Save Forest	250	481
Merch Sales	26,815	19,229
Choc/Cookie Sales	6,241	145
Entertainment Book	13,867	3,024
Fundraising	31,457	29,437
Events Ticket Sales	16,438	15,302
ITP Donation	65	-
Total Regional Income	**112,132**	**87,731**
3rd Party Donations		
Benevity	44,124	5,834
Paypal Giving Fund	21,800	19,047
Shopnate	68	143
GiveEasy	108	144
GiveNow	1,021	1,548
Good2Give	4,026	4,036
Pew Charitable	2,642	2,885
Karma Currency	14,570	10,049
MyCause	365	18
Crowd Funding	3,002	3,557
Total 3rd Party Donations	**91,726**	**47,258**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	$	$
Other Income		
Interest Received	48	786
ATO Jobkeeper Subsidy	-	202,800
ATO Cash Flow Boost	-	50,000
Bookkeeping Fees	4,582	4,582
USA Income	546,424	1,687,964
Dividend Received	49,385	31,834
NZ Income	7,328	46,904
Franking Credit Fund	-	4,174
Copyright Income	207	204
KKR Credit Inc Fund	5,400	4,211
Partners Group Global	4,464	4,490
Master Income Trust	3,630	3,995
Perpetual	3,125	2,888
Total Other Income	**624,593**	**2,044,829**
State Fundraising		
State F/R - Adoptions	-	4,560
State F/R - Donations	-	582
State F/R - Save Forest	-	20
State F/R Merch Sales	-	1,497
State - Entertainment Book	-	171
State F/R - Fundraising	-	(6,584)
RB Events Ticket Sales	-	2,887
Regional - Others	-	753
Total State Fundraising	-	3,886
Total The Orangutan Project - Income	**5,221,632**	**6,811,366**
The Orangutan Project Income Not CRM Recorded		
Eco Tours		
Orangutan Odyssey Tours/Donations	1,263	270
Total Eco Tours	**1,263**	270
IEP - Income		
IEP - Donation Adoption	-	19,527
IEP - Donation Community	16,408	40,000
IEP - Donations	160,466	15,368
IEP - Donation Save Forest	60	535
IEP - Grant/Agreement Funds	90,627	85,403
Total IEP - Income	**267,561**	**160,833**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	2022 $	2021 $
ITP - Income		
ITP - Donation Adoption	8,229	-
ITP - Donation Community	70,576	-
ITP - Donation Save Forest	5,772	-
ITP - Adoptions	-	11,629
ITP - Donations	-	3,823
Total ITP - Income	**84,577**	**15,452**
Currency Gain/(Loss)	215,949	- 66,656
Gain/Loss on sale of Notes	36,434	5,578
(Loss)/ Gain on fair valuation of fanancial assets at Fair Value Through P&L	(197,159)	92,735
Total Income	**5,630,257**	**7,019,578**

	2022 $	2021 $
Direct Costs		
The Orangutan Project - Direct Costs		
Adopt - Stationery/Printing	1,291	679
Adopt - Other Costs	-	-
Total Adoption Costs	1,291	679
Merchandise Costs		
Merch - General Purchases	26,291	1,203
Book (Leif) Costs	14,970	-
Total Merchandise Costs	41,261	1,203
Fundraising Costs		
Fundraising - Stationery/Print	51,353	31,551
Fundraising - Costs	9,261	9,722
Fundraising - Travel Accom Meal	7,371	3,849
Total Fundraising Costs	67,985	45,122
General Fundraising Costs		
Communications	7,789	4,485
World Book Tour	11,405	-
Freight/Postage General	17,102	28,476
Graphic Design	3,392	875
IT General/Computer	77,106	53,729
Events	39,452	20,998
Marketing - Social Media	718,630	772,857
Marketing	949	1,051
Subscription - PR Marketing	899	349
Search Engine Marketing	-	36,827
Software	217	117
Printing (Marketing)	-	1,689
Merchant Bank Fees	91,964	68,993
eCommerce/Online Fees	3,798	6,932
Setup Expenses	(22,898)	-
Total General Fundraising Costs	949,805	997,378
3rd Party Expenses		
3rd Party Website Fees	35,411	32,139
Total 3rd Party Expenses	35,411	32,139
State Fundraising Costs		
State F/R - Event Costs	-	10,127
State F/R - Fundraising	-	9,833
State F/R - Merch Purch	-	17,650
State F/R - Choc/Cookie Purch	-	-
Total State Fundraising Costs	-	37,610
Total The Orangutan Project - Direct Costs	**1,095,753**	**1,114,131**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	2022 $	2021 $
Gross Surplus	**4,534,504**	**5,905,447**
Expenses		
The Orangutan Project - Expenses		
Administration Costs	20,860	18,577
Audit/Legal/Accountant Fees	3,000	-
Bank Fees (Not Merchant)	802	908
Insurances	19,474	14,408
Shrinkage		27
Subscriptions & Memberships	2,460	3,644
Stationery & Office Supplies	1,427	1,198
Team Member Gifts	90	278
Training/Workshops/Meetings	2,638	1,257
Total The Orangutan Project - Expenses	50,751	40,297
Payroll Expenses		
Wages & Salaries	774,116	750,322
Provision for Annual Leave	2,803	9,951
Provision for Long Service Leave	11,259	11,127
Superannuation Expense	71,595	61,809
Total Payroll Expenses	859,773	833,209
Total Expenses	910,524	873,506
Operating Surplus	3,623,980	5,031,941
Project Spending		
The Orangutan Project - Projects		
BOSF Orangutan Post-Release	40,000	40,000
Borneo Nature Fund - Patrol	-	105,998
Borneo Nature Foundation - Fire Fighting	-	-
BOSF - Orangutan Welfare and Enrichment	23,851	18,100
BOSF COVID 19	-	-
COP COVID 19	-	-
COP - extras	-	-
COP Orangutan Repatriation Thailand	-	-
COP - BORA Construction	139,561	103,848
COP - Running Costs	492,014	403,541
COP - PT Hope Land	-	14,073
COP - Other	-	47,277
Forum Konservasi Leuser	-	-
FOTO - Running Costs	-	7,500
FKL	2,700	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	2022 $	2021 $
PT ABT Jambi School Food Project	20,000	25,685
PT ABT Shareholder Costs	28,750	26,525
COP - Emergency Rescue	-	8,222
BTP - Reforestation	-	38,274
FKL PT SSL Land	77,875	113,147
FZS - ABT Security	263,000	2,600
FZS -Extras	30,180	-
FZS - Wildlife Protection Units	613,502	656,426
FZS - WPU Manager	-	-
HaKa - Leuser Ecosystem Project	175,000	135,000
HaKa - Other	-	11,855
Hutan - KOCP Wildlife Wardens	-	40,000
IAR - Rescue Team	231,890	80,000
IAR - Emergency Fire Fighting	-	-
IAR - Land Purchase	-	50,000
OFUK - Camp Rasak Lamandau	81,480	80,000
OFUK - HOC Mitigation	10,000	10000
OURF - Caring Scholarships	21,250	42,500
OURF - Community Education Program	28,750	69,607
OURF - Plant Tree	-	11,747
OIC - Reforestation	-	75,000
OIC - Other	-	7,779
Pro Natura - Sungai Wain	15,000	15,000
Scorpion	10,000	10,000
SOCP Quarantine	40,000	50,000
Projects- Monitoring & Evaluation	19,590	-
Total The Orangutan Project - Projects	**2,364,393**	**2,299,704**
IEP - Projects		
Elephant Vet	55,000	55,000
Wildlife Ambulance and Educate	177,300	164,303
Harapan Elephant	42,376	10,000
Leuser Elephant Research	72,463	105,000
Elephant Cons Centre Laos	138,381	19,778
Sumatran Ranger Project	144,255	10,000
Sumatran Rescue Alliance	-	112,605
Sumatran Rescue Constructions	-	69,282
Total IEP - Projects	**629,775**	**545,968**
Total Project Spending	**2,994,168**	**2,845,672**
Net Profit	**629,812**	**2,186,269**

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

STATEMENT BY BOARD OF DIRECTORS

In the opinion of the Board of Directors the financial report as set out on pages 1 to 30:

1. Present fairly the financial position of Wildlife Conservation International Limited as at 30 June 2022 and its performance for the period ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.

2. At the date of this statement, there are reasonable grounds to believe that Wildlife Conservation International Limited will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the board and is signed for and on behalf of the board by:

Leif Cocks (Sep 21, 2022 09:01 GMT+8)

Leif Cocks
Chairperson

Sep 21, 2022

Dated this 21st day of September 2022

Accountants & Advisors

Take the lead

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF WILDLIFE CONSERVATION INTERNATIONAL LIMITED

Opinion

We have audited the financial report of Wildlife Conservation International Limited (the Company) which comprises the statement of financial position as at 30 June 2022, the statement comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Wildlife Conservation International Limited is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

a. giving a true and fair view of the Company's financial position as at 30 June 2022 and of its financial performance for the year then ended, and

b. complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 30 June 2022, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation and fair presentation of the financial report in accordance with the Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Act 2012,* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are 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 directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is 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 Australian Auditing Standards 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 this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, 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 control.

- Obtain an understanding of internal control 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 control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

- Conclude on the appropriateness of the directors' 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 report or, if such disclosures are inadequate, to modify our 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 report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

SW Audit

SW Audit (formerly ShineWing Australia)
Chartered Accountants

Richard Gregson
Partner

Perth, 21 September 2022

SW Accountants & Advisors

Take the lead

AUDITOR'S INDEPENDENCE DECLARATION TO THE MEMBERS OF WILDLIFE CONSERVATION INTERNATIONAL LIMITED

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022 there have been:

i. No contraventions of the auditor independence requirements as set out in *the Australian Charities and Not-for-profits Commission Act 2012*, in relation to the audit, and

ii. No contraventions of any applicable code of professional conduct in relation to the audit.

SW Audit

SW Audit (formerly ShineWing Australia)
Chartered Accountants

Richard Gregson

Richard Gregson
Partner

Perth, 21 September 2022

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