

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**  
**ABN: 92 607 879 345**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**  
**ABN: 92 607 879 345**

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**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**  
**ABN: 92 607 879 345**

**DIRECTORS' REPORT**

The directors present this report of the Company for the financial year ended 30 June 2024.

**Directors**

The names of the director in office during the year and to the date of this report are:

- Leif Cocks (Chair)
- Troy Kenah
- Kylie Bullo

The directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

**Principal Activities**

The principal activities of the Company for the year ended 30 June 2024 were Wildlife Conservation and Protection.

There were no significant changes in the nature of the company's activities during the year.

**Meetings of Directors**

During the financial year, 5 meetings of directors were held. Attendances by each director were as follows:

	<b>Directors' Meetings</b>	
	<b>Number eligible to attend</b>	<b>Number attended</b>
Leif Cocks (Chair)	5	5
Troy Kenah	5	5
Kylie Bullo	5	5

The Company is a not-for-profit public company limited by guarantee, established with the primary purpose of being a charity and maintaining that status throughout its existence. If the entity is wound up while an individual is a member or within 12 months after their membership cessation, the constitution stipulates that each member must contribute an amount not exceeding \$50.00 (referred to as the 'guarantee') to the Company's assets.

**Auditor's Independence Declaration**

The lead auditor's independence declaration for the year ended 30 June 2024 has been received and can be found on page 27 of the financial report.

This directors' report is signed in accordance with a resolution of the Board of Directors.

Director   
Leif Cocks (Sep 25, 2024 14:53 GMT+8)  
Leif Cocks (Chairperson)

Dated this 25 day of September 2024

WILDLIFE CONSERVATION INTERNATIONAL LIMITED

ABN: 92 607 879 345

STATEMENT COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
Revenue	2	10,097,230	8,013,289
Direct Costs		<u>(1,677,126)</u>	<u>(1,210,536)</u>
<b>Gross Surplus</b>		<b><u>8,420,104</u></b>	<b><u>6,802,753</u></b>
The Orangutan Project Expenses	14	(82,448)	(65,351)
Payroll Expenses	14	(1,061,577)	(938,302)
Project Spending	14	<u>(4,737,162)</u>	<u>(4,183,200)</u>
<b>Total Expenditure</b>		<b><u>(5,881,187)</u></b>	<b><u>(5,186,853)</u></b>
<b>Net Surplus for the year before tax</b>		<b><u>2,538,917</u></b>	<b><u>1,615,900</u></b>
Income Tax		-	-
<b>Net Surplus for the year after tax</b>		<b><u>2,538,917</u></b>	<b><u>1,615,900</u></b>
Other Comprehensive income, net of income tax		-	-
<b>Total comprehensive income for the year</b>		<b><u>2,538,917</u></b>	<b><u>1,615,900</u></b>

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 2024

	Note	2024 \$	2023 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	3	2,900,691	5,124,986
Accounts receivable and other debtors	4	43,885	18,178
Financial assets	7	10,261,436	5,497,100
<b>TOTAL CURRENT ASSETS</b>		<b>13,206,012</b>	<b>10,640,264</b>
<b>TOTAL ASSETS</b>		<b>13,206,012</b>	<b>10,640,264</b>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Accounts payable and other payables	5	27,473	35,138
Provisions	6	165,224	130,728
<b>TOTAL CURRENT LIABILITIES</b>		<b>192,697</b>	<b>165,866</b>
<b>TOTAL LIABILITIES</b>		<b>192,697</b>	<b>165,866</b>
<b>NET ASSETS</b>		<b>13,013,315</b>	<b>10,474,398</b>
Retained surplus		13,013,315	10,474,398
<b>TOTAL EQUITY</b>		<b>13,013,315</b>	<b>10,474,398</b>

The accompanying notes form part of these financial statements

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**  
**ABN: 92 607 879 345**

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	<b>Retained Surplus</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Balance as at 1 July 2022</b>	8,858,498	8,858,498
<b>Surplus for the year</b>	1,615,900	1,615,900
Other Comprehensive income for the year	-	-
<b>Total comprehensive income for the year</b>	<u>1,615,900</u>	<u>1,615,900</u>
<b>Balance as at 30 June 2023</b>	<u>10,474,398</u>	<u>10,474,398</u>
<b>Balance as at 1 July 2023</b>	<u>10,474,398</u>	<u>10,474,398</u>
<b>Surplus for the year</b>	2,538,917	2,538,917
Other Comprehensive income for the year	-	-
<b>Total comprehensive income for the year</b>	<u>2,538,917</u>	<u>2,538,917</u>
<b>Balance as at 30 June 2024</b>	<u>13,013,315</u>	<u>13,013,315</u>

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 2024**

	Note	2024 \$	2023 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Donations and other income received		9,194,623	7,782,061
Payments to suppliers and employees		(7,531,482)	(6,390,862)
Dividends received		310,830	208,067
Interest received		233,027	3,521
Net cash generated from operating activities		<u>2,206,998</u>	<u>1,602,787</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payment made of purchase of shares		(7,090,210)	(3,827,758)
Proceeds from sales of shares		2,658,917	984,696
Net cash used in investing activities		<u>(4,431,293)</u>	<u>(2,843,062)</u>
Net decrease in cash held		(2,224,295)	(1,240,275)
Cash and cash equivalents at beginning of financial year		<u>5,124,986</u>	<u>6,365,261</u>
<b>Cash and cash equivalents at end of financial year</b>	<b>3</b>	<u><u>2,900,691</u></u>	<u><u>5,124,986</u></u>

The accompanying notes form part of these financial statements

# WILDLIFE CONSERVATION INTERNATIONAL LIMITED

ABN: 92 607 879 345

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### 1. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The financial statements were authorised for issue on 25th September 2024 by the Board.

#### 1.1 Basis Of Preparation

In the opinion of the Directors, the Company is not publicly accountable as that term is defined for the purposes of the Australian Accounting Standards (AASB 1053). For example, the company does not issue equity or debt instruments that are traded in a public market. However, the company is accountable, in the ordinary sense of that term, to its donors and other stakeholders for the performance of its conservation activities.

The financial statements are Tier 2 general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures adopted by the Australian Accounting Standards Board and the Australian Charities and Not-for-profits Commission Act 2012.

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 Company for the next 12 months from the date of signing the financial statements.

### Accounting Policies

#### 1.3 Fair Value of Assets and Liabilities

The Company measures financial asset 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.



**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**1. SUMMARY OF MATERIAL ACCOUNTING POLICIES (Continued)**

**1.4 Current versus non-current classification**

The Company presents assets and liabilities in the statement of financial position based on current/non-current classification.

An asset is current when it is:

- expected to be realised or intended to be sold or consumed in the normal operating cycle;
- held primarily for the purpose of trading;
- expected to be realised within twelve months after the reporting period; or
- cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- it is expected to be settled in the normal operating cycle;
- it is held primarily for the purpose of trading;
- it is due to be settled within twelve months after the reporting period; or
- there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

The Company classifies all other liabilities as non-current.

**1.5 Financial Instruments**

**1.5.1 Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the Company 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 (i.e. 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 MATERIAL 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.

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**

**ABN: 92 607 879 345**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**1. SUMMARY OF MATERIAL ACCOUNTING POLICIES (Continued)**

**1.5.2 Financial liabilities (Continued)**

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.

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.

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.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**1. SUMMARY OF MATERIAL ACCOUNTING POLICIES (Continued)**

**1.5.3 Financial asset (Continued)**

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.

**1.5.4 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 Company 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 Company's accounting policy.

**1.5.5 Derecognition**

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

**1.5.6 Derecognition of financial liabilities**

A liability is derecognised when it is extinguished (i.e. 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.

**1.5.7 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 (i.e. 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.

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**1. SUMMARY OF MATERIAL ACCOUNTING POLICIES (Continued)**

**1.5.8 Impairment**

The Company 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 (e.g. 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
- 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 (e.g. 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.

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.

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**1. SUMMARY OF MATERIAL ACCOUNTING POLICIES (Continued)**

**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.

**1.10 Revenue and Other Income**

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.

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.

**1.11 Income Tax**

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

**1.12 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.

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**1. SUMMARY OF MATERIAL ACCOUNTING POLICIES (Continued)**

**1.13 Comparative Figures**

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

**1.14 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.

**1.15 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.

**1.16 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.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**1. SUMMARY OF MATERIAL ACCOUNTING POLICIES (Continued)**

**1.17 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.

**1.18 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.

**1.19 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.

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>2. REVENUE AND OTHER INCOME</b>		
Donations	4,696,006	4,235,708
General Fundraising Income	791	10,023
Regional Fundraising	36,939	69,438
Grants	396,652	589,133
Royalties (Books)	-	201
ECO Tours	10,574	19,247
Other Fund Raising Income	73,721	71,370
Affiliate Income	4,147,046	2,613,535
Government Income	60,177	10,551
Portfolio Income	706,553	274,915.00
Miscellaneous Income	(31,229)	119,168
	<b>10,097,230</b>	<b>8,013,289</b>
<b>3. CASH AND CASH EQUIVALENTS</b>		
<b>TOP Bank Accounts</b>		
WBC - Working Acc 173837	1,086	135,581
WCI NAB AUD 152269	6,889	521,126
WCIL Working 707766	643,221	2,172,281
WCIL Conservation 707774	4,892	145,598
WCIL Debit Card 7753	36,598	17,394
WCIL High Value Donor 747354	577,638	854,488
WCIL Term Deposit account 712653	21,403	20,771
WCIL AMEX	515	24,906
WCIL PayPal AUD	32,358	43,836
WCIL NAB USD	36,839	282,000
WCIL NAB CAD	108,865	105,323
WCIL NAB EUR	440,012	151,025
WCIL NAB GBP	58,024	194,910
WCIL NAB NZD	94,499	272,253
PayPal USD	322	592
PayPal GBP	915	2,378
PayPal EUR	1,935	4,373
WCI PayPal NZD	112	549
Ord Minnett Holding Account	-	127,500
WCIL AOP PayPal USD	-	52
WCIL AOP PayPal GBP	-	148
WCIL AOP PayPal EURO	-	219
WCIL AOP PayPal CAD	-	39
PayPal CAD	343	1,659
PayPal AUD	5,203	2,514
PayPal giving fund	5,000	5,440
Undeposited funds account	280	4,401
WCIL WISE AUD	1,238	-
WCIL WISE IDR	95	-
WCIL WISE USD	540,810	-
Coinspot	3	3
Total TOP Bank Accounts	<b>2,619,095</b>	<b>5,091,356</b>
<b>IEP Bank Accounts</b>		
IEP PayPal New Account	6,650	6,347
IEP PayPal Account	4,246	4,261
Total IEP Bank Accounts	<b>10,896</b>	<b>10,608</b>



**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**

ABN: 92 607 879 345

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>3. CASH AND CASH EQUIVALENTS (Continued.)</b>		
<b>ITP Bank Accounts</b>		
ITP PayPal USD	10	20
ITP PayPal New Account	5,222	5,053
ITP PayPal Account	369	304
Total ITP Bank Accounts	5,601	5,377
<b>Floats</b>		
Postage Float	121	176
Cash Float	-	103
Total floats	121	279
<b>Ord Minnett</b>		
Ord Minnett - Acc 1410865	285,344	17,366
ORD MINNETT 1571941	(20,366)	-
	264,978	17,366.00
<b>Total cash and cash equivalents</b>	<b>2,900,691</b>	<b>5,124,986</b>
<b>4. ACCOUNTS RECEIVABLE AND OTHER DEBTORS</b>		
<b>CURRENT</b>		
Trade Debtors	3,092	1,109
GST Receivable	7,603	5,019
Credit card	31,572	2,137
Loan to NZ Entity	54	54
Loan to Netherlands Entity	1,564	1,564
Loan to Canadian Entity	-	8,295
Total current accounts receivable and other debtors	<b>43,885</b>	<b>18,178</b>
<b>5. ACCOUNTS PAYABLE AND OTHER PAYABLES</b>		
<b>CURRENT</b>		
Trade creditors	10,418	11,460
PAYG withholding payable	16,556	23,078
Clearing Account	-	500
Deposits (Refundable)	(1,539)	100
Loan to Canadian Entity	2,038	-
Total current accounts payable and other payables	<b>27,473</b>	<b>35,138</b>
<b>6. EMPLOYEE PROVISIONS</b>		
<b>CURRENT</b>		
Provision for annual leave entitlements	69,730	53,706
Provision for long service leave entitlements	95,494	77,022
	<b>165,224</b>	<b>130,728</b>

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**

ABN: 92 607 879 345

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2024 \$	2023 \$
<b>7. FINANCIAL ASSETS</b>			
CURRENT			
Financial assets measured at fair value through P&L		10,261,436	5,497,100
		<b>10,261,436</b>	<b>5,497,100</b>

**Financial assets measured at fair value through P&L comprise:**

**Listed Equity Investments at fair value:**

MCP MXT (Master Income Units)	-	96,000
WBC (Westpac Banking Corporation)	-	42,680
MQGPD (Maquarie Group)	105,000	104,950
PCI (Perpetual Credit Income Trust)	91,200	77,200
PGG (Partners Group Global)	90,190	85,500
CBAPI (COMM BANK)	104,280	100,910
SUNPH (Suncorp)	103,000	101,450
KKR Credit Inc Fund (KKC)	91,600	76,800
IAGPE	206,900	202,400
WBCPJ (Westpac)	209,911	206,530
WBCPK (Westpac Banking Corp)	103,280	100,050
NABPH (NAB)	104,610	102,340
CBAPJ (COMM BANK)	460,575	452,655
MQGPE (Maquarie Group)	158,906	155,496
ANZPI (ANZ)	208,000	202,140
MFG (Magellan Financial Group Limited)	15,998	18,031
MBLPD (Macquarie Group)	102,700	99,800
WES (Westfarmers)	-	109,781
CSL (CSL Limited)	-	41,607
ANZPJ (ANZ)	152,400	148,783
CBAPK (Commbank)	204,380	198,380
NAB (National Australia Bank)	-	56,695
CBA (Commonwealth Bank of Australia)	-	47,628
NABPI (NAB Capital Notes 6)	211,592	306,191
MFGO (Magellan Fin Group)	17	48
MQGPF (Maquarie)	210,120	207,680
WBCPL - Westpac	210,100	204,080
AMC (Amcor PLC)	-	29,720
BOQPG BOQZZ (Bank of Qld)	-	303,000
CBAPL (Commonwealth Bank)	102,180	100,490
CWY (Cleanaway)	27,700	25,900
RF1 (Regal Investment Fund)	214,795	176,890
SNAS (Global X Ultra Short NASDAQ 100 Hedge Fund)	15,180	28,490
ANZPK	303,570	296,850
WLE	598,345	688,215
CBAPM	314,610	301,740
BHP (BHP Group Limited)	73,623	-
Apple Inc Stock	2,210	-
Pershing USD	8,226	-
GCI - Gryphon Capital Income Trust	126,875	-
ANZPL (ANZ)	153,000	-
SHL (Sonic Healthcare)	111,907	-
WOW (Woolworths)	100,694	-

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**

ABN: 92 607 879 345

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

7. FINANCIAL ASSETS (Continued.)	2024 \$	2023 \$
<b>Listed Equity Investments at fair value:</b>		
BXB (Brambles Limited)	71,197	-
MIN (Mineral Resources)	82,498	-
NABPJ	511,500	-
WIRE	68,500	-
BCI	79,200	-
NAB (NABPK)	150,930	-
Transurban QLD Finance (Bonds)	343,372	-
Brisbane Airport Corp (Bonds)	373,964	-
Westpac Banking Corp (Notes)	411,684	-
QBE Insurance Group (Notes)	452,197	-
ANZ Banking Group (Notes)	414,952	-
NAB (Notes)	417,232	-
Melbourne Airport (Bonds)	354,620	-
CBA (Bonds)	419,716	-
Natwest (Bonds)	408,372	-
MBL Macquarie Bank (Bonds)	403,828	-
	<b>10,261,436</b>	<b>5,497,100</b>

**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:

		2024 \$	2023 \$
<b>Financial assets</b>			
Cash and cash equivalents	3	2,900,691	5,124,986
Accounts receivable and other debtors	4	43,885	16,041
Financial assets measured at fair value through P&L	7	10,261,436	5,497,100
<b>Total financial assets</b>		<b>13,206,012</b>	<b>10,638,127</b>
<b>Financial liabilities</b>			
Financial liabilities at amortised cost:			
Accounts payable and other payables	5	27,473	31,891
<b>Total financial liabilities</b>		<b>27,473</b>	<b>31,891</b>

**9. CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

In the opinion of the directors', the entity did not have any contingent liabilities and contingent assets at 30 June 2024 (30 June 2023: None).

**10. EVENTS AFTER THE REPORTING PERIOD**

No matters or circumstances have arisen since 30 June 2024 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.

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**

**ABN: 92 607 879 345**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**11. Related Parties**

a) The Company's main related parties are as follows: Key management personnel - refer to Note 12.

b) Transactions with related parties

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

**12. Company DETAILS**

The registered office of the Company is:

Wildlife Conservation International Limited

10a Dunford St, Willagee WA 6156

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**  
**ABN: 92 607 879 345**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>13. DETAILED INCOME AND EXPENDITURE</b>		
<b>Income</b>		
<b>WCIL - Income</b>		
TOP Adoptions	58,012	56,578
TOP Adoptions Recurring	1,063,610	1,099,940
TOP Donations One-Off	1,955,611	1,545,237
TOP Donations Recurring	834,964	891,164
TOP Save Forest	251,868	287,565
TOP Plant Trees	3,993	5,986
TOP Business Donations	865	1,507
TOP Bereavement Gifts	264,000	68,688
TOP Merchandise	1,411	475
TOP Book Sales	1,201	865
Major Events Income	14,353	8,361
TOP Freight Received (Aust)	-	346
TOP Freight Received (O/S)	240	49
ITP Grants	-	30
ITP Adoptions	2,074	1,576
ITP Adoptions Recurring	14,500	6,633
ITP Donations One-Off	12,694	47,505
ITP Donations Recurring	5,349	3,993
IEP Adoptions One-Off	5,851	19,937
IEP Adoptions Recurring	11,582	9,909
IEP Donations One-Off	96,235	143,829
IEP Donations Recurring	7,821	13,196
IEP Save Forest	-	634
IEP Bequests	46,231	-
Forests 4 People - One off Donations	4,550	-
Just Giving	18,237	-
Other	845	-
<b>Total WCIL - Income</b>	<b><u>4,676,097</u></b>	<b><u>4,214,003</u></b>
<b>Donations Specialised</b>		
Business Sponsorships	19,909	19,683
Matching Gifts	-	2,022
<b>Total Donations Specialised</b>	<b><u>19,909</u></b>	<b><u>21,705</u></b>
<b>General Fundraising Income</b>		
Leif Book Sales	3	99
Guest Speaking - Leif	-	773
Body Fit Challenge Donations	-	8,536
Redbubble Pty Ltd	788	615
<b>Total General Fundraising Income</b>	<b><u>791</u></b>	<b><u>10,023</u></b>

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**

ABN: 92 607 879 345

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

<b>13. DETAILED INCOME AND EXPENDITURE (Continued)</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>Regional Fundraising</b>		
Regional - Adoptions	905	1,165
Regional - Donations	5,329	7,373
Regional - Fundraising	7,516	12,611
Regional - Events Ticket Sales	-	11,113
Regional - IEP Adoption	5,082	65
Regional - Save Forest	230	226
Regional - Merch Sales	13,124	31,236
Regional - Soap/Shampoo	2,832	4,084
Regional - Leif's Book	1,909	1,409
Regional - Entertainment Book	-	156
Regional - Other	12	-
<b>Total Regional Fundraising</b>	<b><u>36,939</u></b>	<b><u>69,438</u></b>
<b>Grants</b>		
Other Grants	45,000	65,000
IEP Grant	342,371	273,422
ITP Grants	4,281	103,780
IEP Grant	5,000	146,931
<b>Total Grants</b>	<b><u>396,652</u></b>	<b><u>589,133</u></b>
<b>Royalties (Books)</b>		
Copyright Income	-	201
<b>Total Royalties (Books)</b>	<b><u>-</u></b>	<b><u>201</u></b>
<b>ECO Tours</b>		
Orangutan Odysseys Tours	10,574	19,247
<b>Total ECO Tours</b>	<b><u>10,574</u></b>	<b><u>19,247</u></b>
<b>3rd Party Donations</b>		
Crowd Funding	94	196
Benevity	26,778	13,823
Chuffed	4,924	1,327
GiveEasy	12	120
GiveNow	1,455	1,264
My Cause	133	200
Good2Give	3,762	2,827
Karma Currency	269	1,481
Shopnate	53	75
Good Thnx	-	2,563
Paypal Giving Fund	34,348	45,343
Pew Charitable Trust	500	2,151
Other	1,393	-
<b>Total 3rd Party Donations</b>	<b><u>73,721</u></b>	<b><u>71,370</u></b>

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**  
**ABN: 92 607 879 345**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

<b>13. DETAILED INCOME AND EXPENDITURE (Continued)</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>Affiliate Income</b>		
TOP OURF Income	132,602	251,161
WCI USA Income	3,615,059	2,362,374
WCI NL Income	399,385	-
<b>Total Affiliate Income</b>	<b><u>4,147,046</u></b>	<b><u>2,613,535</u></b>
<b>Government Income</b>		
Franking Credits Refund	60,177	10,551
<b>Total Government Income</b>	<b><u>60,177</u></b>	<b><u>10,551</u></b>
<b>Portfolio Income</b>		
Gain on disposal of shares/notes	92,669	39,235
Fair value Movement in Value Notes/shares	71,178	27,613.00
Dividend Income	310,830	208,067
Interest Received on Bonds/Notes	231,876	-
<b>Total Portfolio Income</b>	<b><u>706,553</u></b>	<b><u>274,915</u></b>
<b>Miscellaneous Income</b>		
Interest Received	1,151	3,521
Insurance Claims	-	113
Bookkeeping Fees Wildlife Asia	4,582	4,582
Currency Gain/Loss	(38,497)	109,938
Miscellaneous Donations	1,315	997
Freight Received - O/S (FRE)	220	17
<b>Total Miscellaneous Income</b>	<b><u>(31,229)</u></b>	<b><u>119,168</u></b>
<b>TOTAL INCOME</b>	<b><u><u>10,097,230</u></u></b>	<b><u><u>8,013,289</u></u></b>

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**

ABN: 92 607 879 345

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**13. DETAILED INCOME AND EXPENDITURE (Continued)**

	2024	2023
	\$	\$
<b>Direct Costs</b>		
<b>The Orangutan Project - Direct Costs</b>		
Adopt - Stationery/Printing	965	685
Adopt - Other Costs	675	-
Total Adoption Costs	<u>1,640</u>	<u>685</u>
<b>Merchandise Costs</b>		
Merch - General Purchases	2,970	10,415
Book (Leif) Costs	1,387	15,909
Kylie's Books Printing Costs	-	-
Jungle Book - Printing Costs	14,566	-
Total Merchandise Costs	<u>18,923</u>	<u>26,324</u>
<b>Fundraising Costs</b>		
Fundraising - Stationery/Print	54,130	54,428
Fundraising - Costs	8,803	11,556
Fundraising - Travel Accom Meal	22,137	15,423
Graphic Design	153	1,380
Fundraising - Body Fit Challenge	-	1,847
Fundraising - NFT Project	-	-
Fundraising Events	3,987	438
Fundraising - Medical Expenses	298	-
Fundraising Staff Training/Workshops	2,917	-
Total Fundraising Costs	<u>92,425</u>	<u>85,072</u>
<b>General Fundraising Costs</b>		
Communications	7,992	8,368
Freight/Postage General	10,706	22,951
IT General/Computer	181,793	93,523
Marketing - Social Media	1,186,763	765,879
Marketing	1,043	2,882
Subscription - PR Marketing	6,593	5,301
Software	1,354	239
Merchant Bank Fees	58,490	63,173
eCommerce/Online Fees	3,452	3,710
Postage - Rep Merchandise	14,681	11,222
Major Events	18,653	63,081
WCI Setup Canada Expenses	7,055	-
Evaluations	21,840	-
Total General Fundraising Costs	<u>1,520,415</u>	<u>1,040,329</u>
<b>3rd Party Expenses</b>		
3rd Party Website Fees	27,528	27,971
Total 3rd Party Expenses	<u>27,528</u>	<u>27,971</u>



WILDLIFE CONSERVATION INTERNATIONAL LIMITED

ABN: 92 607 879 345

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024

13. DETAILED INCOME AND EXPENDITURE (Continued)

	2024	2023
	\$	\$
<b>State Fundraising Costs</b>		
State F/R - Event Costs	3,002	8,687
State F/R - Fundraising	1,171	617
State F/R - Merch Purch	12,022	20,851
Total State Fundraising Costs	<u>16,195</u>	<u>30,155</u>
<b>Total The Orangutan Project - Direct Costs</b>	<u><b>1,677,126</b></u>	<u><b>1,210,536</b></u>
<b>Gross Surplus</b>	<u><b>8,420,104</b></u>	<u><b>6,802,753</b></u>
<b>Expenses</b>		
<b>The Orangutan Project - Expenses</b>		
Administration Costs	28,391	19,014
Audit Fees	6,283	5,800
Bank Fees (Not Merchant)	951	1,053
Insurances	27,784	25,935
Legal Fees	2,454	2,724
Subscriptions & Memberships	4,200	2,535
Stationery & Office Supplies	2,000	620
Team Member Gifts	-	94
PARS Fees	10,000	4,086
Meetings/AGM Costs	347	3,490
Medical Expenses	38	-
Total The Orangutan Project - Expenses	<u>82,448</u>	<u>65,351</u>
<b>Payroll Expenses</b>		
Wages & Salaries	886,841	816,509
Contract Employees	-	-
Provision for Annual Leave	16,023	(9,594)
Provision for Long Service Leave	18,473	15,011
Superannuation Expense	97,240	85,438
TOP Field Manager Salary	43,000	30,938
Total Payroll Expenses	<u>1,061,577</u>	<u>938,302</u>
<b>Total Expenses</b>	<u><b>1,144,025</b></u>	<u><b>1,003,653</b></u>
<b>Operating Surplus</b>	<u><b>7,276,079</b></u>	<u><b>5,799,100</b></u>

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**

ABN: 92 607 879 345

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**13. DETAILED INCOME AND EXPENDITURE (Continued)**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b><i>Project Spending</i></b>		
<b>The Orangutan Project - Projects</b>		
BOSF - Orangutan Welfare and Enrichment	4,026	3,000
COP-Running Costs	1,194,828	773,600
Land - COP PT Hope	-	7,311
COP- Land Purchase in the Projects budget	-	98,022
PT-ABT Jambi School Food Project	30,000	25,000
PT - ABT Shareholder Costs	30,075	30,000
PT Reki - Harpan	-	9,579
COP Orangutan Release	-	15,441
COP Siranggas Release Site	56,471	-
COP - Baby House	112,456	-
Land Protection	-	3,456
PT ABT regenerative farming	-	1,715
COP - Emergency Resue	-	8,501
FKL PT SSL LAND	422,742	113,715
FZS-PT ABT Security	320,994	295,882
FZS-Wildlife Protection Units	245,000	139,405
FSZ - BTP Orangutan Projects	-	323,983
FZS WPU	-	139,405
FZS SORC	164,576	-
FZS -Orangutan Open Sanctuary	37,200	-
FZS Mobile Education Unit	21,500	-
HAkA Website Funds	2,804	2,179
HaKA-Leuser ecosystem protecti	207,605	150,000
Hutan - Wildlife Wardens	45,000	45,000
IAR - Rescue Team	90,000	90,000
IAR Emergency Firefighting	50,000	50,000
OFUK - Camp Rasak Lamandau	85,000	85,000
OFUK - HOC Mitigation	10,000	10,000
Orang Conservancy VetWorkshop	9,986	10,000
OIC Reforestation and Orangutan Rescue	106,605	105,000
Pro Natura	23,000	17,500
Scorpion	12,500	12,500
SOCP - Quarantine	20,000	40,000
SRA - Samatra Rescue Alliance Rescue Centre	152,500	179,500
Singkil Land Purchase	-	300,000
SRA Forest Exhibition	-	58,371
Project Monitoring and Evaluation - Staff Expenses	39,339	26,122
BNF - Projects (UK Funds)	77,923	-
Borneo Nature Foundation - Fire Fighting	33,750	-
BOSF - Orangutan post-release	45,606	-
<b>Total The Orangutan Project - Projects</b>	<b><u>3,651,486</u></b>	<b><u>3,169,187</u></b>

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**13. DETAILED INCOME AND EXPENDITURE (Continued)**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>IEP - Projects</b>		
ELOC USFW	82,856	67,194
USFWF - Funded River Patrol Way Kambas	126,032	104,493
Elephant Vet Salary	56,750	56,750
KHS Way Kambas River Patrol	43,837	54,494
Wildlife Ambulance	133,474	118,075
IEP Project manager	90,000	97,313
IEP Field manager insurance	6,580	-
Wildlife Ambulance (Zoos Victoria)	-	28,000
YTNTN Tesso Nilo	42,307	31,273
IEP CRU - Langkat Area	-	6,990
IEP SHL Langkat Area Leuser HEC Mitigation	36,080	29,106
IEP ELOC Project (Karl Radtke)	-	10,292
IEP ELOC Project (Nabila, UGM Student Support)	4,198	4,912
IEP Project Monitoring and Evaluation	5,732	7,307
EFECT Sri Lanka - Elephant Forest and Environment	27,095	-
Elephant Conservation Centre Laos (Donor)	10,000	-
KHS - GPS Collars	-	27,588
Sumatran Ranger Project	-	10,000
Elephant Cons Centre Laos	54,710	64,710
FKL Leuser Elephants	167,000	152,240
ITP Tiger Patrol - West Sumatra	150,500	68,900
YSHL Tiger Proof Enclosures	31,407	19,141
Tiger Relocation - COP	17,118	-
FKL - Leuser Ecosystem protection	-	50,000
ITP Tiger Mitigation North Sumatra	-	5,235.00
<b>Total IEP - Projects</b>	<b>1,085,676</b>	<b>1,014,013</b>
<b>Total Project Spending</b>	<b>4,737,162</b>	<b>4,183,200</b>
<b>Surplus for the year</b>	<b>2,538,917</b>	<b>1,615,900</b>

**WILDLIFE CONSERVATION INTERNATIONAL LIMITED**  
**ABN: 92 607 879 345**

**DIRECTORS' DECLARATION**

The directors of the Company declare that:

The financial statements and notes, as set out on pages 1 to 25, are in accordance with the Australian

1) Charities and Not-for-profits Commission Act 2012 and give a true and fair view of the Company's financial position as at 30 June 2024 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and

2) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2022.

  
Leif Cocks (Sep 25, 2024 14:53 GMT+8)

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Leif Cocks  
Chairperson

Dated this 25th day of September 2024






# Audited Financial Statements 2024 - Wildlife Conservation International Ltd

Final Audit Report

2024-09-25

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