



Annual Report
2010

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For millennia the lion has been a potent symbol for thousands of cultures throughout the world; a symbol of courage, of authority and of wisdom.

But this, the most iconic creature that has ever lived on our planet is in danger of losing its place as the King of Beasts.

The African Lion & Environmental Research Trust works with all sectors of society throughout Africa to promote the development of sustainable conservation management plans.

ALERT is proud to foster partnerships with local communities that collaboratively develop and implement African solutions to African challenges.

ALERT promotes community action by raising awareness, motivating and empowering people to protect and restore their environment and improve livelihoods.

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Melrose Farm
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Livingstone
Zambia

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Registered Offices

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SW1A 1NS
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UK Charity Commission Number
1120572

African Lion & Environmental Research Trust (Zambia)
7th Floor, Godfrey House
Kabelenga / Longolongo Roads
P.O. Box 33066
Lusaka
Zambia

Zambian registration number
ORS/102/35/3583

Chairman's comments

In the past year yet more shocking revelations have come to light about the continued decline in African lion populations;

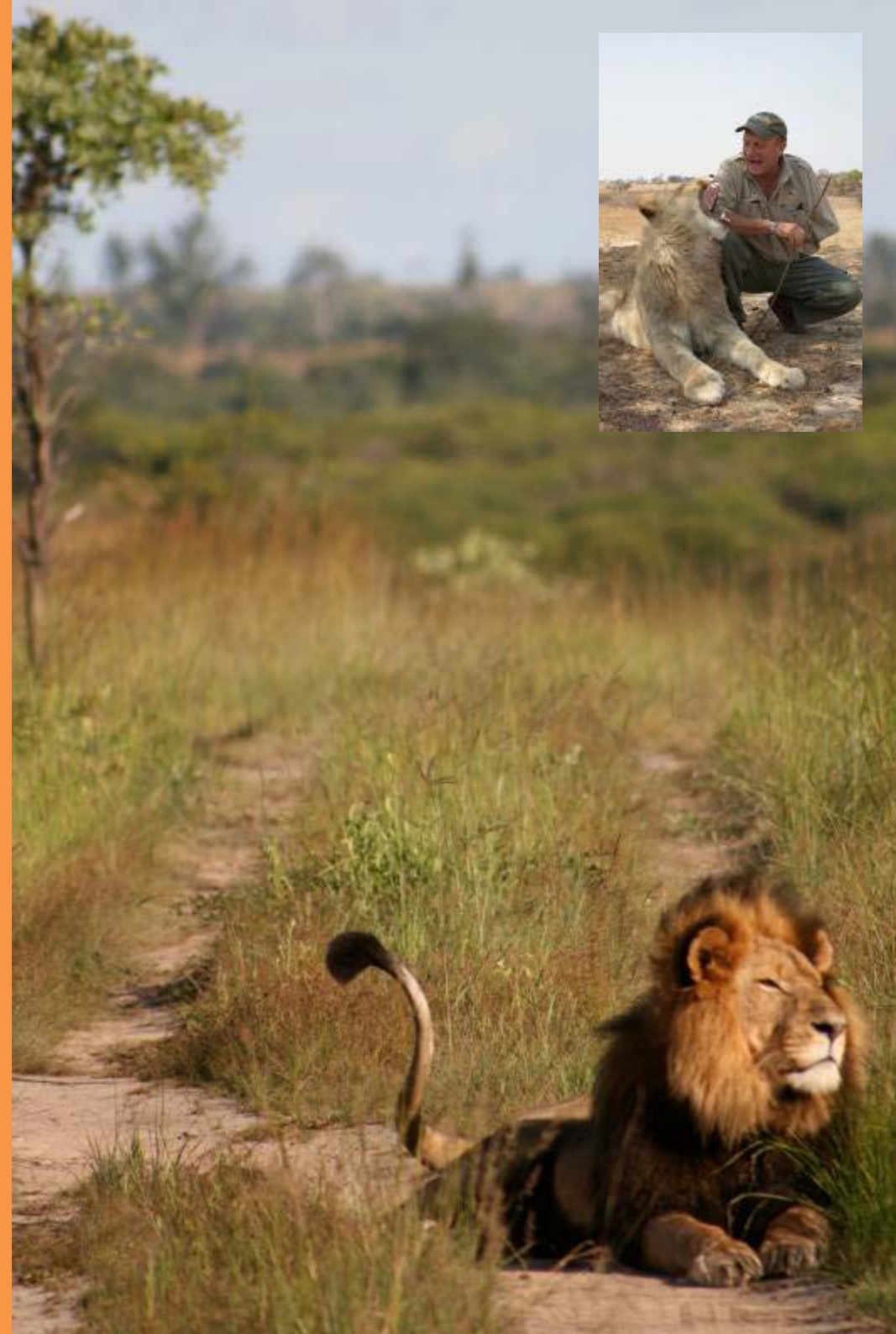
Gabon, Congo, Ghana and the Cote d'Ivoire appear to have joined the long list of countries that have lost their lion populations altogether, whilst others, such as Nigeria have lost several sub-populations. Whereas ten years ago we might have predicted crisis point for lions, the point of no return, maybe forty or fifty years away, it would seem this is much closer than we feared. Three-quarters of South Africa's Kruger National Park are likely to be gone within two decades, whilst the Kenya Wildlife Service is predicting country-wide extinction over the same period.

Finally, attention seems to be being drawn to the plight of the lion, but is it too little too late? With maybe only five or six viable populations of lions left in Africa this should be a time for action; not just more talk. As things stand those populations will not be viable for long!

Western conservation philosophies have so far failed the lion; it is time to let the African people decide how to tackle the challenges facing them; but this needed cultural shift is going to take time to achieve. In the meantime we must continue to look at complimentary conservation methods such as ex-situ programs to support in-situ efforts.

ALERT has grown immeasurably over the past year thanks to a team of dedicated and passionate individuals with whom I am extremely proud to work. We strive to achieve our vision for an Africa where habitat is protected by Africans, to the benefit of Africans. Such actions will ensure a future for the African lion.

Andrew Conolly
Founder & Chairman



***"In the end, we conserve only what we love.
We will love only what we understand.
We will understand only what we are taught."***

Baba Dioum, Senegalese poet



Facilitated research students & interns

In 2009 ALERT launched the **Facilitated Research Program** to give students from around the world the opportunity to conduct their field research at any ALERT project site, whilst also raising funds so that ALERT will be able to offer fully-funded placements to students of African universities.

The program **strengthened its capacity** in 2010, facilitating a number of studies including:

Kristin Arguedas of Princeton University visited Victoria Falls to look at the ever present human / wildlife conflict and specifically whether social influence is a better promoter of conservation attitudes than education alone amongst affected communities for her undergraduate thesis in Psychology.

Simon Jansen of Wageningen University in the Netherlands was in Livingstone studying the differences in hunting success and prey preference in different group compositions of lions for his Masters thesis in Biology & Animal Ecology.

Lisa Clifforde of the University of Exeter continued an ongoing study for her MPhil looking at Behavioural Sequencing and Character Development in Lion Cubs.

Hannah Rae Kokes of Manchester Metropolitan came to Livingstone looking at the influence of human presence on play behaviour and development in captive bred lions cubs for her Masters thesis in Animal Behaviour.

The **bursary for African students now stands at £1,401.00**. We intend to make these funds available for our third fully-funded placement in 2011.

The ALERT internship program launched in late 2010 gives skilled individuals the opportunity to work with our team on the ground to gain personal experience; but also to assist ALERT improve its effectiveness and provide training to our staff and stakeholders to increase local capacity.

Again, the program is established to create a bursary to fund applicants from within Africa as part of **our ongoing implementation of a variety of ALERT Communities Trust empowerment programs**.





Lion Country

During 2009 a series was produced by Anglia TV for the ITV network that aired in the UK during 2010. The series of six half-hour shows was well-received achieving audience figures of five million at its peak.

The success of the series led ITV to commission a second series of six one-hour shows for broadcast in 2011.

Whilst series one focussed on the progress of lions within stage one of the release program the second series will include the release of the Ngamo pride, documenting this landmark moment in the history of the African Lion Rehabilitation & Release into the Wild Program.

Series one has been made available for purchase on DVD and for download through iTunes. The series has also been sold to broadcasters in other countries.

Whilst had hoped that ITV would have included more content on the plight facing the African lion the series nonetheless was successful in raising awareness that this species is in jeopardy and in need of greater conservation attention.

Discussions as to the production of any further programs or series' during 2011 are ongoing.



Elephant conflict mitigation bears early fruits

For the first time ever Maunga School, located in an area hard hit by crop raiding elephants has produced a crop of maize allowing the school to help feed the children. So successful was the crop that our partner, Lion Encounter Zambia, is also purchasing excess produce from them to feed its own staff raising additional finance for the school.

Human conflict with elephants is a significant problem for the rural communities surrounding our project site in the Mosi-oa-Tunya National Park and Dambwa Forest. Elephants can destroy a family's entire crop yield in a single night; and they are also a risk to property and life. Community attitudes to elephants and wildlife conservation in general are made negative due to the repeated conflicts making long-term management of these wild areas difficult for the relevant agencies. Our project In Livingstone is aimed at researching effective and sustainable land management strategies that will reduce human-elephant conflict for these communities.



ALERT Communities Trust Projects

During the year ALERT extended its attempts to ensure that communities bordering the conservation areas in which we work receive benefits from those areas. This philosophy is part of our ongoing aim to encourage communities to be protectors and benefactors of wildlife.

To that end a number of new projects were initiated to support schools and medical clinics as well as a number of other social programs. These programs include:

- Teaching assistance at Chamabondo Primary school
- Introduction of an holistic child support initiative
- Refurbishing the Victoria Falls old age home
- Development of a nutritional garden for Victoria Falls HIV / AIDS centre
- Teaching assistance at Mkoba 4 Primary School
- Assistance at the Midlands orphanage
- New buildings at Maunga Basic School
- Refurbishment of Mkoba 4 Polyclinic and ongoing assistance to the staff in the maternity ward and Opportunistic Infections Department
- Opening of a pre-school program in Mkoba
- Teaching assistance at Somabula Primary School

We will continue to progress with existing programs whilst seeking to further extend our involvement in this area, particularly focussing on empowerment programs in 2011.

Dambwa Forest site

2010 saw the completion of the Dambwa Forest release site; the lions have been venturing out into the site in preparation for their release in 2011 and have been hunting successfully both during the day and at night.





The African Lion Rehabilitation and Release into the Wild Program

This past year has seen the greatest advances in this ALERT supported program to date.

Within stage one of the program we have witnessed ever more progress in the developing natural instincts of the young lions, both during the day and at night.

These early experiences are vital for the preparation of the lions for release if they are to be successful.

The highlight of the year however was the release of the Ngamo pride on 1st September 2010 at a specially built site adjacent to Antelope Park.

The release was conducted by the Zimbabwean Minister for the Environment & Natural Resources, the Honourable Francis Nhema and attended by a number of dignitaries from all walks of life.

The Minister gave an impassioned speech at the ceremony which we present on the next page.



*“Thank you very much. May I acknowledge all the dignitaries that are here...and also my dear friend and colleague; the lion man. I simply want to say it’s a good occasion to be here today, because man has done damage; we have destroyed. We have **destroyed the kingdom that belonged to wildlife**; we have destroyed the animal kingdom. It is time for us to repair the damage and we begin it here.*

*We have been selfish as mankind, we have built cities amidst wilderness, with no recognition that there is wildlife, but there is life which is happening in those states. We have made it possible for these animals to run from us, each time they see us. We instil fear in them and as man, we want to conqueror everything. But, we lost something in the process. We **lost the dignity, the love of nature**. We lost our relationship with wilderness and we are not complete as a planet.*

*There is no fulfilment without wilderness. There is no fulfilment without the wildlife. Wildlife reflects who we are, the love, the care, the understanding. It is only when **man walks together with wilderness**, with wildlife, that he fulfils himself as a person.*

*Even if you look at the bible, Genesis tells us that when you are given **dominion over everything**, it didn’t say kill everything. It didn’t say murder everything, it didn’t say take out everything except yourselves.*

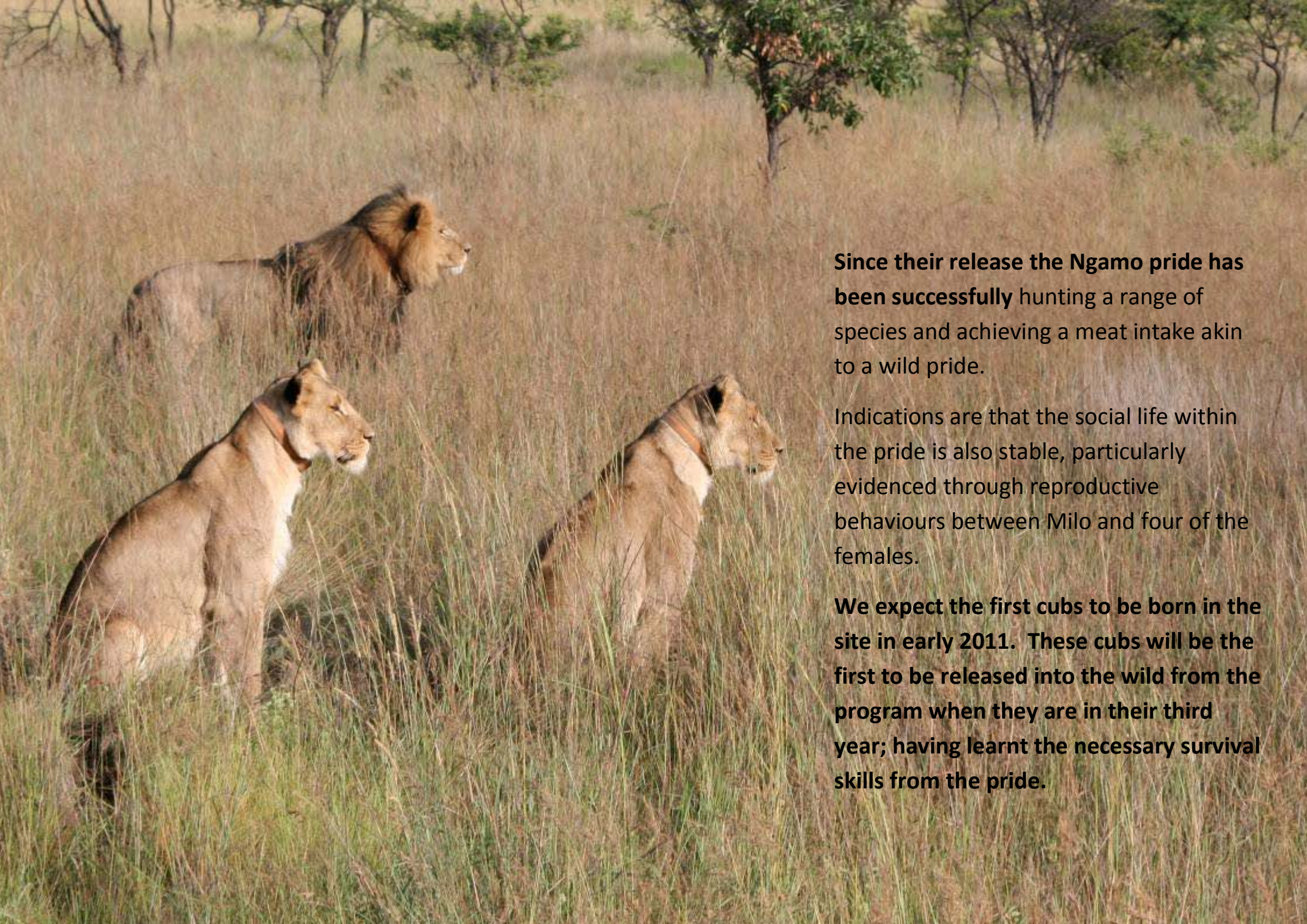
*So, today, what you have done, goes beyond Zimbabwe, it goes beyond us as the community, it teaches the rest of the world that for this planet to be complete, for us to reach fulfilment, **we must live in harmony with nature. That’s where life is.***

*So, I want to say thank you and I want to say this pilot project should not stop here; we should make sure that the rest of the continent enjoys these skills, the entrepreneurship that we have here and **this will be known as lion country**, a lion continent forever and ever.*

***Now is the time**, and I’m saying to the rest of the world, please take heed, just think for a moment. Just think for a moment; when you look at that lion, its thoughts, its feeling; it’s expectations in life.*

*Without much ado **may the games begin.**”*





Since their release the Ngamo pride has been successfully hunting a range of species and achieving a meat intake akin to a wild pride.

Indications are that the social life within the pride is also stable, particularly evidenced through reproductive behaviours between Milo and four of the females.

We expect the first cubs to be born in the site in early 2011. These cubs will be the first to be released into the wild from the program when they are in their third year; having learnt the necessary survival skills from the pride.



Conservation Centre for Wild Africa

Due to funding challenges experienced in 2010 CCWA sought to continue its existing programs and not increase its reach.

All programs are conducted in partnership with the Zimbabwean Parks & Wildlife Management Authority and Zambia Wildlife Authority and include include:

- Study of elephant ecology in the Mosi-oa-Tunya National Park
- Large predator population assessment in the Zambezi National park
- Ground hornbill status assessment in the Zambezi National Park
- Vulture population monitoring
- Sable habitat selection in the Zambezi National Park
- Waterhole restoration in the Zambezi National Park
- Biodiversity monitoring in the Zambezi National Park
- Human / wildlife conflict mitigation
- Anti-poaching efforts

African Lion & Environmental Research Trust (UK) Limited

Report & Financial Statements

Year Ended 31 December 2010

Company No: 6311286

Charity Commission No: 1120572



AFRICAN LION ENVIRONMENTAL RESEARCH TRUST LIMITED

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AFRICAN LION ENVIRONMENTAL RESEARCH TRUST LIMITED

REFERENCE AND ADMINISTRATION DETAILS

Directors Mr. Andrew Conolly (Chairman)
Mr. Charles Arthur Cain
Mr. Clive Ronald Needham
Mr. David Scott

Company Number 6311286

Registered Charity Number 1120572

Registered Office 39 St. James's Place
London
SW1A 1NS
United Kingdom

Company Secretary Ms. Lisa Walker

Chief Operating Officer Mr. David Youldon

Independent Examiner M A Wilkes FCA
Wilkins Kennedy
Stourside Place
Station Road
Ashford
Kent

Bankers Lloyds TSB
32 Oxford Street
London

AFRICAN LION ENVIRONMENTAL RESEARCH TRUST LIMITED

REPORT OF THE DIRECTORS

The Directors present their report, together with the financial statements for the year ended 31 December 2010.

Constitution

The company was incorporated as a limited company on 12 July 2007 and is governed by its Memorandum and Articles of Association. The company number is 6311286.

The company is also registered with the Charity Commission, number 1120572.

Objects of the charity

The objects of the Charity are for the public benefit:

- (1) To promote for the benefit of the public, the conservation, protection and improvement of the physical and natural environment of the African Lion.
- (2) To advance the education of the public in the conservation, protection and improvement of the physical and natural environment of the African Lion.
- (3) To further and benefit the community in Africa by ensuring that they receive tangible benefit from supporting conservation programmes in relation to the African Lion.

Directors

The directors who served during the year were:

Mr. Andrew Connolly (Chairman)
Mr. Charles Arthur Cain
Mr. Clive Ronald Needham
Mr. David Scott

The power to appoint and discharge director is noted in the Memorandum and Articles of Association which are its governing documents.

The number of directors shall not be less than three but is subject to no maximum. One-third of the directors must retire from office at each Annual General Meeting but is eligible for re-appointment. Directors may be appointed by ordinary resolution.

Each member of the Association has guaranteed to subscribe £1.00 in the event of the company being wound-up.

AFRICAN LION ENVIRONMENTAL RESEARCH TRUST LIMITED

REPORT OF THE DIRECTORS

Review of activities

African Lion Environmental Research Trust Limited's (ALERT) aims, objectives and vision remain:

- To promote for the benefit of the public, the conservation, protection and improvement of the physical and natural environment of the African Lion.
- To advance the education of the public in the conservation, protection and improvement of the physical and natural environment of the African Lion.
- To further and benefit the community in Africa by ensuring that they receive tangible benefit from supporting conservation programmes in relation to the African Lion.

ALERT continues to be high profile in Africa, promoting the conservation and well being of the African Lion. A detailed report on ALERT's activities to date has been separately presented and should be read in conjunction with these financial reports.

In 2009 ALERT launched the Facilitated Research Programme; designed for overseas students to undertake and complete fieldwork, whilst also raising funds so that ALERT will be able to offer fully-funded placements to students of African universities. The program strengthened its capacity in 2010, facilitating a number of studies.

The ALERT internship program was launched in late 2010 and gives skilled individuals the opportunity to work with our team on the ground to gain personal experiences; but also to assist ALERT improve its effectiveness and provide training to our staff and stakeholders to increase local capacity.

During 2009 a series, Lion Country, was produced by Anglia TV for the ITV network that aired in the UK during 2010. The series of six half hour shows was well received achieving audience figures of five million at its peak. The success of the series led ITV to commission a second series of six one hour shows for broadcast in 2011. Discussions as to the production of any further programs or series during 2011 are on-going.

During the year ALERT extended its attempts to ensure that communities bordering the conservation areas in which we work receive benefits from those areas. This philosophy is part of our on-going aim to encourage communities to be protectors and benefactors of wildlife. To that end a number of new projects were initiated to support schools and medical clinics as well as a number of other social programs.

2010 saw the completion of the Dambwa Forest release site; the lions have been venturing out into the site in preparation for their release in 2011 and have been hunting successfully both during the day and at night.

This past year has seen the greatest advances in this ALERT supported program to date. Within stage one of the program we have witnessed ever more progress in the developing natural instincts of the young lions, both during the day and at night. These early experiences are vital for the preparation of the lions for release if they are to be successful. The highlight of the year however was the release of the Ngamo pride on 1st September 2010 at a specially built site adjacent to Antelope Park. Since their release the Ngamo pride has been successfully hunting a range of species and achieving a meat intake akin to a wild pride.

The directors confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Risk management

The directors have examined the major risks to which the charity is exposed and confirm that systems have been established to mitigate those risks.

AFRICAN LION ENVIRONMENTAL RESEARCH TRUST LIMITED

REPORT OF THE DIRECTOR

Investment powers

Under the Memorandum and Articles of Association, the charity has the power to make any investment, which the directors see fit.

Financial Review

Incoming resources for the year amounted to £93,541 (2009: £112,876) a decrease of approximately £19,000. There was no consultancy income for 2010 (2009: £29,081) but this is offset by an increase in filming income which amounted to £38,363 in 2010 (2009: £12,471). Resources expended amounted to £112,483 (2009: £109,325) an increase of approximately £3,000.

As a result of the above movements, a deficit of £18,942 (2009: Surplus £3,551) was reported for the year. Retained reserves total £33,051 (2009: £51,993).

Reserves policy

It is the aim of the charity to build up unrestricted funds, which are the free reserves of the charity, at a level which equates to six months budgeted total future operating expenditure. Based on expenditure over the last two years this would equate to £110,000. At 31 December 2010, free reserves amounted to £33,051 (2009: £51,993) The balance of unrestricted funds at the period end had not yet reached this level. We continue to actively work to build the unrestricted cash reserves of ALERT.

Directors' Responsibilities

The Directors are required by Company Law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period.

In preparation of these financial statements, the directors have:

- selected suitable accounting policies and applied them consistently;
- made reasonable and prudent judgements and estimates;
- stated whether applicable accounting standards and Statements of Recommended Practice have been followed subject to any material departures disclosed and explained in the financial statements;
- prepared the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in operation.

The Directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charitable company and which enable it to ensure that financial statements comply with the Companies Act 2006. The Directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company exemption

The financial statements have been prepared in accordance with special provisions of Part 15 of the Companies Act 2006 relating to small companies.

BY ORDER OF THE BOARD

Clive Needham
Director

.....

AFRICAN LION ENVIRONMENTAL RESEARCH TRUST LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS ON THE FINANCIAL STATEMENTS OF AFRICAN LION ENVIRONMENTAL RESEARCH TRUST LIMITED

I report on the accounts for the year ended 31 December 2010 set out on pages 7 to 12.

Respective responsibilities of director and reporting accountants

The directors (who are also the trustees of the charity for the purposes of charity law) are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as director concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M A Wilkes FCA
Wilkins Kennedy,
Chartered Accountants,
Stourside Place,
35-41 Station Road,
Ashford, Kent.

Date:

AFRICAN LION ENVIRONMENTAL RESEARCH TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)
YEAR ENDED 31 DECEMBER 2010

	Notes	2010 Unrestricted Funds £	2009 Unrestricted Funds £
Incoming Resources			
Donations			
General		6,040	5,979
From commercial partners		34,387	49,743
Fundraising programs			
Lion sponsorship program		4,706	4,172
Merchandise sales		522	3,790
Membership income		-	163
Other income		1,012	1,348
Commercial programs			
Facilitated research program		3,055	6,129
Filming income		38,363	12,471
Consultancy		-	29,081
Volunteer program		5,456	-
Total Incoming Resources		93,541	112,876
Resources Expended			
Costs of generating funds:			
Marketing		3,665	2,066
Fundraising		5,129	5,034
Operating commercial programs		24,475	-
Costs of activities in furtherance of the charity's objectives			
Projects		68,791	89,093
Governance costs		10,423	13,132
Total resources expended	3	112,483	109,325
Net movement in funds		(18,942)	3,551
Fund balances as at 1 January 2010		51,993	48,442
Fund balances as at 31 December 2010		33,051	51,993

All transactions are derived from continuing activities.

All recognised gains or losses are included in the Statement of Financial Activities.

AFRICAN LION ENVIRONMENTAL RESEARCH TRUST LIMITED

**BALANCE SHEET
AS AT 31 DECEMBER 2010**

	Notes	2010		2009	
		£	£	£	£
Fixed assets					
Tangible assets	6		36,690		20,690
Current Assets					
Merchandising stock			-	1,850	
Debtors	7	2,311		27,842	
Cash and bank balances		4,452		3,661	
		<u>6,763</u>		<u>33,353</u>	
Creditors – Amounts Falling Due Within One Year					
	8	<u>(10,402)</u>		<u>(2,050)</u>	
Net Current (Liabilities) / Assets			(3,639)		31,303
Net Assets			<u>33,051</u>		<u>51,993</u>
Funds					
Unrestricted funds			<u>33,051</u>		<u>51,993</u>
			<u>33,051</u>		<u>51,993</u>

For the financial year ended 31 December 2010 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Directors on and were signed on its behalf by:

Clive Needham
Director
COMPANY NO: 06311286

AFRICAN LION ENVIRONMENTAL RESEARCH TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2010

1 Accounting policies

The principal accounting policies which are adopted in the preparation of the financial statements are set out below.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2005) issued by the Charity Commission in March 2005, Companies Act 2006 and Charities Act 1993.

(b) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Donations, gifts and grants are included in full in the statement of financial activities when receivable.

(c) Resources expended

Resources expended are accounted for on an accruals basis. Resources expended include attributable VAT which cannot be recovered.

Governance costs are those incurred in the governance of the charity and are primarily associated with constitutional and statutory requirements.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

(d) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost of the assets over their estimated useful lives as follows:

Office equipment & vehicles	1 - 4 years on a straight line basis
Lions and lionesses	No depreciation

(e) Fund accounting

Funds held by the charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the director.

2 Net movement in funds

This is stated after charging:

	2010	2009
	£	£
Depreciation	-	2,343
Independent Examination	<u>1,748</u>	<u>1,250</u>

AFRICAN LION ENVIRONMENTAL RESEARCH TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2010**

3.1 Resources expended

	Direct costs £	Support costs £	Total 2010 £	Total 2009 £
Costs of generating funds				
Marketing	-	5,129	5,129	2,066
Fundraising	-	3,665	3,665	5,034
Charitable activities				
Projects	68,791	24,475	93,266	89,093
Governance				
	-	10,423	10,423	13,132
	68,791	43,692	112,483	109,325

3.2 Direct charitable expenditure

	2010 £	2009 £
Projects		
Staff salaries and costs	7,612	12,087
Program materials costs	14,107	19,538
Loss on disposal of assets	-	15,433
Consultant fees	-	30,148
Donation to ALERT Zambia	47,072	-
	68,791	89,093

3.3 Support costs

	Commercial programs £	Fundraising £	Marketing £	Governance £	Total 2010 £	Total 2009 £
Staff salaries	1,109	3,412	1,109	918	6,548	1,532
Staff costs	-	-	-	514	514	-
Travel expenses	-	236	-	-	236	155
Merchandising	-	-	-	-	-	3,405
Legal fees	-	-	-	6,524	6,524	4,612
Depreciation	-	-	-	-	-	2,343
Bank charges	-	-	-	581	581	971
Communications	-	-	-	77	77	303
Office rental	-	-	-	-	-	2,373
Marketing	-	-	2,556	-	2,556	1,300
Fundraising costs	-	1,481	-	41	1,522	1,800
Independent Examiners fees	-	-	-	1,748	1,748	1,438
Filming costs	18,171	-	-	-	18,171	11,887
Other costs	5,195	-	-	20	5,215	-
	24,475	5,129	3,665	10,423	43,692	20,232

AFRICAN LION ENVIRONMENTAL RESEARCH TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2010**

	2010 £	2009 £
4 Staff costs and directors remuneration		
Gross salaries	<u>14,160</u>	<u>13,319</u>

All employees are based overseas. The average number of employees calculated on a full time equivalent basis was 4 (2009: 3). No employees received remuneration amounting to more than £60,000 in the period.

None of the directors has received any emoluments during the period or reimbursed expenses.

5 Taxation

The company is a registered charity and under Section 505 of the Income and Corporation Taxes Act 1988 is exempt from corporation tax.

6 Tangible fixed assets

	Fixtures, Fittings & Equipment £	Lions and lionesses £	Total £
Cost			
At 1 January 2010	2,926	20,690	23,616
Additions	-	16,000	16,000
At 31 December 2010	<u>2,926</u>	<u>36,690</u>	<u>39,616</u>
Depreciation			
At 1 January 2010	2,926	-	2,926
Charge for year	-	-	-
At 31 December 2010	<u>2,926</u>	<u>-</u>	<u>2,926</u>
Net Book Value			
At 31 December 2010	<u>-</u>	<u>36,690</u>	<u>36,690</u>
At 31 December 2009	-	20,690	20,690

AFRICAN LION ENVIRONMENTAL RESEARCH TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2010

7 Debtors	2010	2009
	£	£
Loan to African Encounter Zambia	-	26,002
Donations receivable	-	1,840
Prepayments	2,235	-
Gift Aid recoverable	76	-
	<u>2,311</u>	<u>27,842</u>

8 Creditors	2010	2009
	£	£
Amounts Falling Due Within One Year		
CM Management (IOM) Limited	807	800
Accountancy accrual	1,500	1,250
Net wages	1,260	-
Deferred income	6,520	-
Other accruals	315	-
	<u>10,402</u>	<u>2,050</u>

9 Related party transactions

During the year assets totalling £29,072 were donated to ALERT Zambia of which Mr A Connolly and Mr D Scott are directors. A general donation of £18,000 was also made during the year.

Mr Clive Ronald Needham and Mr Charles Arthur Cain are directors of CM Management (IOM) Limited. During the year the company incurred costs totalling £6,524 in respect of administration and banking services. At 31 December 2010 the company owed CM Management (IOM) Limited £807.

African Lion & Environmental Research Trust (Zambia)

Report & Financial Statements

Year Ended 31 March 2011

Registration No: ORS/102/35/3583

THESE ACCOUNTS WILL BE APPENDED TO THIS REPORT ONCE COMPLETE

