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29 Join our fight against wildlife crime
As the world enters a new stage of the COVID-19 pandemic while coming to grips with the tragedies and international implications of modern war, I feel it’s important to acknowledge the high level of uncertainty in the coming period. Nevertheless, I look back proudly at 2021 as the Wildlife Justice Commission’s most successful year since our founding in 2015 as we are sending a strong message that the risk/reward ratio for wildlife crime is changing.

2021 got off to a strong start; in February, during a joint operation with the Royal Thai Police and the U.S. Fish and Wildlife Service (USFWS) in Bangkok, a suspected high-level wildlife trafficker operating throughout the region, was arrested while attempting to supply a leopard cub to a Wildlife Justice Commission undercover operative. This arrest was the culmination of five years of investigations by our crime analysts and undercover team, as well as the great work of the Royal Thai Police and the USFWS.

In July and September, acting on intelligence from the Wildlife Justice Commission, Nigeria Customs Service (NCS) in Lagos arrested five suspects and seized 211 sacks containing 8.1 tonnes of pangolin scales, 9.6 kg of pangolin claws and 870 kg of ivory. All wildlife products were destined for export. This is the ninth largest seizure of pangolin scales since 2019, but crucially, the first where major traffickers have been arrested.

In both joint operations, the arrested individuals are suspected of involvement in a well-known transnational criminal network operating in West Africa, linked to more than 50% of the major ivory and pangolin seizures that occurred globally between 2018 and 2021. These arrests have seriously disrupted the activities of this network and we would like to acknowledge the impressive work of the Nigerian Customs Service in these cases.

In addition to our efforts on the ground, we produced an impressive array of intelligence reports, delivering detailed insights to law enforcement agencies and policymakers. To further expand our community’s knowledge base, we also organised a well-received webinar where a panel of experts examined how addressing crime convergence can offer strategic advantages in the fight against wildlife crime and other serious organised crimes.

As the year progressed and the battle against COVID-19 evolved, more international gatherings and meetings took place. We participated virtually in the UN Crime Congress, attending the special event “The nature of corruption: Addressing corruption linked to wildlife, forest and fisheries crime”. At the UN General Assembly Special Session (UNGASS), we co-hosted a side
event, “Leveraging the best tools to address environmental crime enabled by corruption”. We organised a side event at the meeting of the United Nations Convention against Corruption (UNCAC), focusing on best practices for law enforcement fighting corruption-enabled environmental crime. A particular highlight of our busy event schedule was the International Union for Conservation of Nature (IUCN) Congress, where the Wildlife Justice Commission officially launched our work on fisheries crime.

During 2021 we also expanded our partnerships with the International Anti-Corruption Academy (IACA) and the Association of Certified Anti-Money Laundering Specialists (ACAMS). The Wildlife Justice Commission and IACA organised two virtual panel discussions on the correlation between environmental crime and corruption. During the year, we also joined the Nature Crime Alliance and formed a new partnership with Transparency International to collaborate against corruption. These partnerships are raising the profile of wildlife crime amongst those working to fight money laundering and corruption and provide practical tools to recognise illegal wildlife trade.

With all these activities, you can see why I have chosen to associate 2021 with the amazing work of my colleagues, and to the donors who make our efforts possible! The Dutch Postcode Lottery awarded the Wildlife Justice Commission a EUR 1.9 million special grant for a three-year project, building and strengthening intelligence capacity to fight wildlife crime in protected areas of Southeast Asia. We are also honoured to have received a EUR 1 million grant for our work from Arcadia, a charitable fund of Lisbet Rausing and Peter Baldwin.

Furthermore, the Wildlife Justice Commission is expanding into the area of fisheries crime through secured funding from our long-standing supporters. In 2021, the Wildlife Justice Commission started preparations for investigations into the trafficking of shark fins and sea cucumbers.

Wildlife Justice Commission welcomed Susi Zijderveld as our new Chair of the Supervisory Board in 2021. I would like to thank our previous Chair, Sam Muller, for all his support and dedication over the past years — since the very first day of the Wildlife Justice Commission’s existence. Sam was our founding Executive Director and one of the driving forces behind the creation of the Wildlife Justice Commission.

Looking back on the year, I would like to extend my sincere gratitude to all our supporters for their generosity and dedication to our shared mission of fighting wildlife crime. Together, we can make an even greater difference in 2022.
Highlights

IUCN World Conservation Congress
Marseille (France)

Special project Galvanise awarded by the National Postcode Lottery
Amsterdam (Netherlands)

Species Unite Podcast with Olivia Swaak-Goldman
New York (United States)

Joint operation with Nigerian Customs Service
Lagos (Nigeria)
Olivia Swaak-Goldman
Executive Director, Wildlife Justice Commission.

HE Ghislain D’Hoop
Belgian Ambassador to Austria, Slovakia, Slovenia, and Permanent Representative to the
HE Jean-Claude Brunet
French Ambassador-at-large on Transnational Criminal Threats.

Eric Figliolia
Deputy National Member for France, Eurojust.

Laure du Castillo
Seconded Public Prosecutor, Crime Prevention and Criminal Economic Crime Branch, UNODC.

Maria Adomeit
Crime Prevention and Criminal Economic Crime Branch, UNODC.

Olajobi Makinwa
Chief of Intergovernmental Relations & Africa, UN Global Compact.

Steve Carmody
Director of Programs, Wildlife Justice Commission.

MODERATION
OPENING STATEMENTS
PANEL
Nile Valley room, Sharm El Sheikh International Congress Center.
Friday 17 DEC 12:30 - 13:30 (EET)

Tackling corruption linked to environmental crime
www.wildlifejustice.org
2021 ANNUAL REPORT
2021 ANNUAL REPORT
Intelligence-led investigations

In 2021, despite the challenges imposed by the COVID-19 pandemic, the Wildlife Justice Commission managed to achieve outstanding results that even eclipsed previous years. The organisation increased its focus on information collection and analysis and developed an unparalleled intelligence perspective on the global trafficking situation. This puts the organisation in a strong and unique position to support the efforts of law enforcement partners with relevant, timely intelligence. During 2021, the Wildlife Justice Commission helped to secure the arrests of 32 suspects, disrupting the criminal capabilities of 10 networks trafficking wildlife.

Africa to Asia nexus

The Wildlife Justice Commission has conducted significant, in-depth intelligence analysis at both ends of the supply chain in Vietnam, China and in various countries in Africa. These findings helped identify nine Level-5 traffickers and 15 Level-4 traffickers, as well as their affiliated criminal networks involved in trafficking ivory, rhino horn and pangolin scales between Africa and Asia.

In July and September, acting on intelligence provided by the Wildlife Justice Commission, Nigeria Customs Service arrested five suspects and seized 211 sacks containing 8.1 tonnes of pangolin scales, 9.6 kg of pangolin claws and 870 kg of ivory in Lagos. All wildlife products were destined for export. This is the ninth largest seizure of pangolin scales since 2019 but importantly the first where major traffickers have been arrested.

In both joint operations, the arrested individuals are suspected of involvement in a well-known transnational criminal network operating in West Africa, linked to more than 50% of the major ivory and pangolin seizures that occurred globally between 2018-2021. These arrests have seriously hampered the activities of this network and we would like to acknowledge the great work of the Nigerian Customs Service in these cases.

Live pet trade

The Wildlife Justice Commission has been investigating the illegal exotic pet trade since 2016, with an initial primary focus on the trafficking of orangutans out of Indonesia and Malaysia, as well as the trafficking of turtles and tortoises (Testudines) out of Malaysia, India and Bangladesh. In 2021, the Wildlife Justice Commission’s investigations on the live pet trade led to the arrests of five traffickers, two of which were assessed to be prolific wildlife suppliers.

In February, during a joint operation with the Royal Thai Police and the US Fish and Wildlife Service in Bangkok, a suspected high-level wildlife trafficker was arrested whilst attempting to supply a leopard cub to a Wildlife Justice Commission undercover operative.

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1 The cases that are reported publicly are mentioned in this annual report.
The seized leopard cub was handed over to the Thai Department of National Parks, Wildlife and Plant Conservation where it is making excellent progress in a rehabilitation centre.

**After the initial Thai arrest** the Royal Thai Police investigation continued with an additional two suspects being arrested and further enquiries being made in relation to anti-money laundering offences. The Wildlife Justice Commission also continued our own investigation and we have linked the suspect to an extended transnational criminal network operating across South and Southeast Asia which specialise in the trafficking of big cats and primates. This arrest was the culmination of five years of investigations by our undercover investigators and crime analysts, who will be providing evidence for the Thai prosecution of the high-level wildlife trafficker. We also wish to acknowledge the great work of the Royal Thai Police and the US Fish and Wildlife Service.

**Intelligence Development Unit**

The Intelligence Development Unit (IDU) is the largest intelligence analysis team of a non-profit focusing solely on wildlife crime and is the cornerstone of our work. It has established itself as one of the key players in the field of wildlife crime intelligence analysis, driven by the need to highlight the value of this hugely under-resourced response to wildlife crime. Our intelligence is increasingly referred to by other actors in the field of wildlife crime and advocacy. The Wildlife Justice Commission is actively raising awareness of the value and need for intelligence analysis, thereby raising the standard of intelligence analysis and its application in tackling transnational organised wildlife crime.
In 2021, the Wildlife Justice Commission shared a significant amount of intelligence reports and briefing papers. On a global and multilateral level, we are uniquely positioned to provide a wealth of information on wildlife crime, based on our investigations and intelligence analysis, to high-level stakeholders, law enforcement agencies and policy makers.

Werner Myburgh
Chief Executive Office, Peace Parks Foundation

“As a co-founder of the Wildlife Justice Commission, we are pleased to offer continued support to their invaluable research that informs effective strategies to combat illegal trade of environmental products, thereby helping to secure those natural resource required to sustain life on earth.”
We published four major public reports in 2021:

Convergence of wildlife crime with other forms of organised crime

The Wildlife Justice Commission also organised a well-received webinar, *Crime convergence: Intelligent Approaches to Organised Crime*, where we were joined by a panel of experts to examine how addressing crime convergence can offer strategic advantages in the fight against wildlife crime and other serious and organised crimes.

Giant clam shells, ivory, and organised crime. Analysis of a potential new nexus

Assessing wildlife trade on e-commerce sites in China, with a focus on mammoth ivory (supported by Peace Parks Foundation)

Bringing down the Dragon: A synopsis of China’s largest ivory smuggling case
In the news

Throughout 2021, the Wildlife Justice Commission further increased our media outreach and continued to serve as a point of reference on wildlife crime. Though most of our operations are confidential and not reported in the media, the Wildlife Justice Commission was mentioned 62 times in international media outlets.

Highlights include:

1. The Financial Times: Nigeria emerges as hub for illicit pangolin trade

2. South China Morning Post: China’s ivory ban at risk from legal online trade in woolly mammoth tusks


4. National Geographic: Criminals are stealing giant clams — and carving them like ivory. Here’s why

5. Mongabay: As seizures of poached giant clams rise, links to ivory trade surface

6. Trouw: De jacht op stropers in Afrika vereist een speciale aanpak, bewijst de ondergang van de Kromah-bende

7. Reuters: Forest rangers struggle to prevent poaching amid lockdowns

8. The Independent: Stop the Illegal Wildlife Trade: Animal part stockpiling may have been made worse by pandemic, experts warn

Links to articles and features are available.
7.137 kg of pangolin scales, equivalent to at least 17,500 pangolins, 4.6 kg of pangolin claws and 870.44 kg of ivory, equivalent to 87 elephants, were seized by the Nigerian Customs Services on 28 July 2021 in Lagos.

© Nigerian Customs Service
Building and strengthening our alliances

The Wildlife Justice Commission’s analytical findings are increasingly shared for use in advocacy, advancing global understanding of wildlife crime, and policy development purposes. The United Nations Office on Drugs and Crime (UNODC), World Wildlife Fund (WWF) the United Nations Convention against Corruption (UNCAC) Coalition, United States Fish and Wildlife Services (USFWS) and the Financial Action Task Force (FATF) have benefitted from the Wildlife Justice Commission’s findings to advance their missions.

The Wildlife Justice Commission has been increasingly engaging with a variety of international bodies focused on fighting corruption. For example, we created a working group on environmental crimes and signed a Memorandum of Understanding with Transparency International. We also further strengthened our engagement with various other actors, such as Global Initiative Against Transnational Organized Crime (GITOC), the National Whistleblower Centre, and the End Wildlife Crime initiative.

The Wildlife Justice Commission also joined the Nature Crime Alliance as a civil society leader. Finally, we expanded our partnerships with key stakeholders to address the corruption and money laundering that facilitates wildlife crime, such as the Association of Certified Anti-Money Laundering Specialists (ACAMS) and the International Anti-Corruption Academy (IACA). ACAMS, WWF and the Wildlife Justice Commission also launched a free training module to aid law enforcement officials in the use of financial intelligence and other data when initiating and expanding investigations into wildlife crime.

Participation in events

On the multilateral stage, the Wildlife Justice Commission played a larger role than in past years. We presented our findings to delegates and policy makers in multiple high-level fora:

- **Kyoto Crime Congress**: The Wildlife Justice Commission was invited to participate in a special event organised by the UNODC at the Kyoto Crime Congress. We were one of the few NGOs represented amongst key international governmental leaders. The Wildlife Justice Commission stressed the need to further assess the convergence of wildlife crimes with other forms of organised crime.
United Nations General Assembly Special Session Against Corruption (UNGASS): The Wildlife Justice Commission co-organised a France-sponsored event with GITOC. In this event, the Wildlife Justice Commission briefed policymakers on the best tools to address corruption linked to transnational organised wildlife crime.

IUCN World Conservation Congress Marseille: The Wildlife Justice Commission introduced our approach to a broader conservation audience and officially launched our fisheries work in a presentation at the IUCN Marine and Polar Pavilion.

In November, the Wildlife Justice Commission’s Director of Intelligence Sarah Stoner was invited to give a TEDx Talk where she discussed the value of intelligence analysis in the fight against wildlife crime. She used the transnational pangolin trade as a case study to demonstrate how intelligence analysis increases our understanding of crime and how to effectively intervene.
Our partners

The Wildlife Justice Commission is proud of what we achieved in 2021, but none of it would have been possible without our generous supporters. We are standing up against a multi-billion-dollar illicit industry; to take on this immense challenge, we rely on the contributions of lotteries, foundations, government institutions, non-profit organisations and individuals. United by the drive to protect our planet’s vulnerable wildlife, the Wildlife Justice Commission is extremely grateful for our donors’ continued support and flexibility. In 2021, we were proud to include Arcadia - a charitable fund of Lisbet Rausing and Peter Baldwin - in our support base.

Dr Simon Chaplin
Chief Executive Officer, Arcadia

“As the Wildlife Justice Commission says, it takes a network to defeat a network. Wildlife crime – where plants and animals are traded illegally – often overlaps with more widely known forms of organised crime. With the right partnerships and expertise, these networks can be obstructed. We are delighted to support the Wildlife Justice Commission’s efforts to protect biodiversity and empower those who are on the frontline tackling wildlife crime.”
We extend our appreciation to the generous donors who wish to remain anonymous.

Friends of Wildlife Justice Commission

We are supported in the United States by Friends of Wildlife Justice Commission. It is a 501.3.(c) registered charity established in the United States in 2017 and officially launched in 2019. Friends of Wildlife Justice Commission is an important partner to the Wildlife Justice Commission, building a network of supporters in the United States and strengthening relationships with government and policy makers there. In 2021, Friends of Wildlife Justice Commission supported our work through generous contributions from The Whitehead Foundation and several anonymous donors (both foundations and individuals).
In-kind supporters

A number of organisations and businesses generously contribute to our mission with pro-bono assistance and in-kind donations. We are extremely grateful for their support.

National Postcode Lottery

New project Galvanise focuses on building intelligence capabilities in five countries in Southeast Asia

In March 2021 we were honoured to receive from the Dutch Postcode Lottery a special grant of EUR 1.9 million for a three-year project named Galvanise. The project aims to build and strengthen intelligence capacity to fight wildlife crime in protected areas of Southeast Asia.

Under the umbrella of the project, the Wildlife Justice Commission will develop a community platform for intelligence analysts. The platform has two objectives:

1. **Support** intelligence analysts in the field

2. **To provide** online training modules as part of offline trainings or as stand-alone training programs

The platform will contain a discussion forum, a library, and an e-learning tool and supports analysts worldwide in their day-to-day work, increase the quality of analysts and their work in the area of wildlife crime and strengthen the position of the Wildlife Justice Commission as a leader in this field.
The team at the Wildlife Justice Commission

The Wildlife Justice Commission is a team of highly skilled professionals, combining our expertise to make us a leading authority in our field. As of 31 December 2021, the Wildlife Justice Commission team comprised 65 field and office staff and we are very proud of our diverse nature. The organisation, including field staff, represents 20 different nationalities. The team is made up of 32 women and 33 men. Four of the seven senior management positions are held by women. Within the Intelligence Development Unit, the largest intelligence unit of any non-profit organisation focused on wildlife crime, all the criminal analysts are women.

Ensuring the safety of our people and the quality of our work is of the utmost importance to the Wildlife Justice Commission. Therefore, the organisation developed and implemented a series of policies and procedures to ensure both are protected. Team members participated in risk and crisis management training during 2021, and the Code of Conduct, Whistleblower Policy, and Risk Policy are reviewed and confirmed on an annual basis.

Date as of 31 December 2021
The Wildlife Justice Commission continues to value the support of our supervisory board and ancillary bodies (outlined below), providing expert insights to help guide our work.

SUPERVISORY BOARD

A dedicated group of experts who provide both strategic guidance and supervision to the organisation. Members of the Supervisory Board receive no remuneration for their work for the Wildlife Justice Commission.

EXECUTIVE BOARD

The final decision-making body and responsible for the organisation, consisting of the Executive Director and the Director of Programs.

FRIENDS OF WILDLIFE JUSTICE COMMISSION BOARD OF DIRECTORS

Friends of the Wildlife Justice Commission Board who support the mission and vision of the Wildlife Justice Commission in the USA.

INDEPENDENT REVIEW PANEL

The Independent Review Panel (IRP) plays a critical role in the Wildlife Justice Commission’s process by conducting objective examination and evaluations of the Wildlife Justice Commission’s Case Files. Members of the IRP are therefore carefully selected based on their: 1) affinity with the rule of law, transparency and anti-corruption; 2) independence; and 3) impartiality and high moral character.

WILDLIFE JUSTICE COMMISSION COUNCIL

Members are renowned professionals from various fields who contribute with their vast experience to furthering the activities of the Wildlife Justice Commission. They are appointed by the Executive Board, after consultation with the Supervisory Board.

More information about the members of each of these bodies can be found on our website.
## Balance sheet as per 31 December 2021

<table>
<thead>
<tr>
<th></th>
<th>31-12-21</th>
<th>31-12-2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td><strong>Non-current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Automation and furniture</td>
<td>47,814</td>
<td>60,575</td>
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<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
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<tr>
<td>- Receivables</td>
<td>580,440</td>
<td>616,641</td>
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<tr>
<td>- Cash and cash equivalents</td>
<td>4,370,747</td>
<td>1,448,576</td>
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<tr>
<td><strong>Total current assets</strong></td>
<td>4,951,187</td>
<td>2,065,217</td>
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<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>4,999,001</td>
<td>2,125,792</td>
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<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Reserves and funds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Reserves</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Continuity reserve</td>
<td>732,780</td>
<td>725,691</td>
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<tr>
<td>- Designated reserve General</td>
<td>449,478</td>
<td>442,389</td>
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<tr>
<td>- Designated reserve Africa-Asia Nexus</td>
<td>593,887</td>
<td>0</td>
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<tr>
<td>- Designated reserve Marine Species</td>
<td>476,873</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total reserves</strong></td>
<td>2,253,018</td>
<td>1,168,080</td>
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<tr>
<td><strong>Funds</strong></td>
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<td></td>
</tr>
<tr>
<td>- Designated funds</td>
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<td>18,500</td>
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<tr>
<td><strong>Total funds</strong></td>
<td>0</td>
<td>18,500</td>
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<tr>
<td><strong>Total reserves and funds</strong></td>
<td>2,253,018</td>
<td>1,186,580</td>
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<tr>
<td><strong>Reporting obligations</strong></td>
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<td></td>
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<td></td>
<td>2,539,765</td>
<td>773,069</td>
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<tr>
<td><strong>Accruals</strong></td>
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<tr>
<td>- Long term accruals</td>
<td>13,537</td>
<td>7,272</td>
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<tr>
<td>- Short term accruals</td>
<td>192,682</td>
<td>158,871</td>
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<tr>
<td><strong>Total accruals</strong></td>
<td>206,218</td>
<td>166,143</td>
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<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td>4,999,001</td>
<td>2,125,792</td>
</tr>
</tbody>
</table>
## Income statement 2021

<table>
<thead>
<tr>
<th>Income</th>
<th>Actual 2021</th>
<th>Budget 2021</th>
<th>Actual 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Income from individual donors</td>
<td>5,577</td>
<td>0</td>
<td>142,466</td>
</tr>
<tr>
<td>- Income from lotteries</td>
<td>612,099</td>
<td>500,000</td>
<td>594,487</td>
</tr>
<tr>
<td>- Income from other non-profit organisations</td>
<td>3,276,882</td>
<td>2,855,929</td>
<td>1,658,243</td>
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<tr>
<td>- Government grants</td>
<td>44,604</td>
<td>0</td>
<td>43,127</td>
</tr>
<tr>
<td>- Other income</td>
<td>0</td>
<td>0</td>
<td>450</td>
</tr>
<tr>
<td><strong>TOTAL INCOME</strong></td>
<td><strong>3,939,161</strong></td>
<td><strong>3,355,929</strong></td>
<td><strong>2,438,773</strong></td>
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</tbody>
</table>

## Expenditure

### Charitable activities

<table>
<thead>
<tr>
<th></th>
<th>Actual 2021</th>
<th>Budget 2021</th>
<th>Actual 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Programs</td>
<td>2,166,611</td>
<td>2,198,619</td>
<td>1,703,242</td>
</tr>
<tr>
<td>- Joint Operations</td>
<td>0</td>
<td>0</td>
<td>17,921</td>
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<tr>
<td>- Strategic Partnerships</td>
<td>0</td>
<td>0</td>
<td>155,844</td>
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<tr>
<td>- Planning, Monitoring &amp; Evaluation</td>
<td>0</td>
<td>0</td>
<td>40,603</td>
</tr>
<tr>
<td>- Communications</td>
<td>215,281</td>
<td>310,477</td>
<td>219,460</td>
</tr>
<tr>
<td><strong>TOTAL CHARITABLE ACTIVITIES</strong></td>
<td><strong>2,381,891</strong></td>
<td><strong>2,509,096</strong></td>
<td><strong>2,137,070</strong></td>
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<tr>
<td></td>
<td>Actual 2021</td>
<td>Budget 2021</td>
<td>Actual 2020</td>
</tr>
<tr>
<td>------------------------</td>
<td>-------------</td>
<td>-------------</td>
<td>-------------</td>
</tr>
<tr>
<td><strong>Fundraising</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Costs of Development and Fundraising</td>
<td>218,488</td>
<td>335,460</td>
<td>215,389</td>
</tr>
<tr>
<td><strong>Management &amp; Administration</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Management &amp; Administration costs</td>
<td>263,144</td>
<td>511,373</td>
<td>301,970</td>
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<tr>
<td><strong>TOTAL EXPENDITURE</strong></td>
<td>2,863,524</td>
<td>3,355,929</td>
<td>2,654,429</td>
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<td><strong>Balance before financial income and expenditure</strong></td>
<td>1,075,638</td>
<td>0</td>
<td>-215,656</td>
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<tr>
<td>- Financial income and expenditure</td>
<td>-9,200</td>
<td>0</td>
<td>-4,467</td>
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<tr>
<td><strong>BALANCE INCOME AND EXPENDITURE</strong></td>
<td>1,066,438</td>
<td>0</td>
<td>-220,123</td>
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<tr>
<td><strong>Allocation balance of income and expenditure</strong></td>
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<td></td>
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<tr>
<td>- Continuity reserve</td>
<td>7,089</td>
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<tr>
<td>- Designated reserve General</td>
<td>7,089</td>
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<td>-139,649</td>
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<td>- Designated reserve Africa-Asia Nexus</td>
<td>593,887</td>
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<td>0</td>
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<tr>
<td>- Designated reserve Marine Species</td>
<td>476,873</td>
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<tr>
<td>- Designated funds</td>
<td>-18,500</td>
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<td>-80,474</td>
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<td><strong>BALANCE INCOME AND EXPENDITURE</strong></td>
<td>1,066,438</td>
<td>0</td>
<td>-220,123</td>
</tr>
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</table>
## Key figures

<table>
<thead>
<tr>
<th>Costs of fundraising divided by total income</th>
<th>Actual 2021</th>
<th>Budget 2021</th>
<th>Actual 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Costs of fundraising divided by total income</td>
<td>6%</td>
<td>10%</td>
<td>9%</td>
</tr>
<tr>
<td>Share in expenditure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Charitable activities</td>
<td>83%</td>
<td>75%</td>
<td>81%</td>
</tr>
<tr>
<td>- Fundraising costs</td>
<td>8%</td>
<td>10%</td>
<td>8%</td>
</tr>
<tr>
<td>- Management and administrative costs</td>
<td>9%</td>
<td>15%</td>
<td>11%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
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INDEPENDENT AUDITOR'S REPORT

To: the supervisory board of Stichting Wildlife Justice Commission.

A. Report on the audit of the financial statements 2021 included in the annual report.

Our opinion
We have audited the financial statements 2021 of Stichting Wildlife Justice Commission based in The Hague, the Netherlands.

In our opinion, the accompanying financial statements give a true and fair View of the financial position of Stichting Wildlife Justice Commission at 31 December 2021 and of its result for 2021 in accordance with the ‘RJ-Richtlijn 650 Fondsverwerende organisaties’ (Guideline for annual reporting 650 ‘Fundraising Organisations’) of the Dutch Accounting Standards Board.

The financial statements comprise:
1. the balance sheet as at 31 December 2021;
2. the statement of income and expenditure for 2021; and
3. the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our opinion
We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the ‘Our responsibilities for the audit of the financial statements’ section of our report.

We are independent of Stichting Wildlife Justice Commission in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (VIO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

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

B. Report on the other information included in the annual report.

The annual report contains other information, in addition to the financial statements and our auditor’s report thereon.

Based on the following procedures performed, we conclude that the other information is consistent with the financial statements and does not contain material misstatements.

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We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements of the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

Management is responsible for the preparation of the other information, being the Executive Board’s report in accordance with Guideline for annual reporting ‘RJ-Richtlijn 650 Fonds荽vende organisaties’ (Guideline for annual reporting 650 ‘Fundraising Organisations’).

C. Description of responsibilities regarding the financial statements

Responsibilities of the management and the supervisory board for the financial statements. Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting ‘RJ-Richtlijn 650 Fonds strrrende organisaties’ (Guideline for annual reporting 650 ‘Fundraising Organisations’). Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the organisation’s ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements using the going concern basis of accounting, unless management either intends to liquidate the organisation or to cease operations, or has no realistic alternative but to do so.

Management should disclose events and circumstances that may cast significant doubt on the organisation’s ability to continue as a going concern in the financial statements.

The supervisory board is responsible for overseeing the organisation’s financial reporting process.

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

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 these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional scepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements.
Our audit included among others:

- identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining 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;
- obtaining 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 entity's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- concluding on the appropriateness of management's 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 organisation'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 statements 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 an organisation to cease to continue as a going concern.
- evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Amsterdam, 13 December 2022

Dubois & Co. Registeraccountants

Vali@d door Gido Visser
13-12-2022
G. Visser RA

Vali@d door T.C.W. Yau RA
13-12-2022
T.C.W. Yau RA
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