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Foreword

2022: Seizing the moment and expanding our reach

As the Covid-19 pandemic slowly subsided and borders opened in the course of 2022, criminal networks went back to business as usual, resulting in an increase in poaching and trafficking of wildlife. In response, the Wildlife Justice Commission stepped up its fight against transnational organised wildlife crime. Our intelligence-led approach allowed us to secure major arrests in, amongst others, Nigeria, Mozambique and Thailand, to deepen our understanding of the criminal dynamics, and to share our expertise with law enforcement, policy makers, and practitioners across the globe.

Investigative and intelligence support was provided to 11 law enforcement agencies, including Nigerian Customs Services (NCS), Mozambique National Criminal Investigations Service (SERNIC), Mozambique National Administration of Conservation Areas (ANAC), South African Police Service (SAPS), South African National Parks (SANParks), Royal Thai Police (RTP), Thailand Department of National Parks, Wildlife and Plant Conservation (DNP), US Fish and Wildlife Services (US FWS), China Customs Anti-Smuggling Bureau (ASB), Vietnam Environmental Crime Police, and Environment and Climate Change Canada.

In 2022, the Wildlife Justice Commission continued to have an effective impact via its media outreach strategy and was a central point of reference on wildlife crime. The Wildlife Justice Commission was mentioned 114 times in international media (as compared to 62 times in 2021). In addition, we produced our own podcast and our work was featured in four other podcasts.

At the global and multilateral level, the Wildlife Justice Commission provides valuable information about its intelligence-led investigations to high-level stakeholders and policy makers. One of the ways in which the Wildlife Justice Commission accomplishes this is through its intelligence reports. In 2022, the Wildlife Justice Commission published four public reports: https://wildlifejustice.org/publications/.

Our work is only possible thanks to our generous donors and partners. We renewed our valued partnerships with the Oak Foundation, WWF Netherlands, and the National Postcode Lottery in 2022 with a total funding commitment of over EUR 4.5 million for the coming years. We welcomed the FRED Foundation and the UK People’s Postcode Lottery as new donors. We would like to thank all our donors for their continued support.

We would like to extend our sincere gratitude to all of our supporters for their generosity and dedication to our shared mission of wildlife justice. Thanks to your support, we were able to achieve great results in 2022. Together, we can make 2023 even more impactful.

Olivia Swaak-Goldman
Executive Director, Wildlife Justice Commission
2022 at a glance

January
- Capacity building: Prosecutors training in Greater Mekong

February
- Joint operation in Nigeria
- ACAMS’ Financial Crime Matters

March
- International Anti-Corruption Academy webinar series

April
- Investigation: Joint operation in Thailand
- Funding: EUR 1,260,000 from Oak Foundation
- UN Ocean Conference - side event

May
- Event: UN Commission on Crime Prevention and Criminal Justice’s (CCPCJ) 31st Session

June
- Capacity building: Prosecutors and forestry officials training in Lao PDR
- Event: Training with USAID in South Africa and Mozambique
- Joint operation in Nigeria
Rhino horn trafficking as a form of transnational organised crime 2012-2021
2022 Global Threat Assessment

UN High Level Political Forum (HLPF)

Wildlife and forestry officers training in Malaysia

24h Conference on global organized crime, United for Wildlife (UFW) Global Summit

USAID Counter Wildlife Trafficking Partnership Coordination Forum II

The International Anti-Corruption Conference (IACC)

July

Training with USAID in South Africa and Mozambique

Joint operation in Mozambique

August

Our original podcast series: “Wildlife Kingpin: The rise and fall of Ah Nam”

Capacity building

October

24h Conference on global organized crime, United for Wildlife (UFW) Global Summit

November

Asymmetrical Haircuts: Wild Things

CITES CoP19 & United for Wildlife - New Work

September

Ah Nam: The Downfall of Vietnam’s Wolf of Wall Street

The Rhino Man

To skin a cat: How organised crime capitalises and exploits captive tiger facilities

Publication

Webinar with WWF South Africa

Event
The Wildlife Justice Commission has been investigating the illegal exotic pet trade since 2016, with its initial focus primarily on the trafficking of orangutans from Indonesia and Malaysia, and the trafficking of turtles and tortoises (testudines) from Malaysia, India, and Bangladesh. The Wildlife Justice Commission’s investigations into the live pet trade in 2022 led to the arrest of eight traffickers involved in the supply of live tigers and pangolins. The trafficking of endangered wildlife for the pet trade is a multi-million-dollar criminal industry that continues to grow in scale, driven by increasing global demand for rare species.
Joint operations in Thailand

In April, a six-months long joint investigation conducted by officers of the Royal Thai Police Natural Resources and Environmental Crime Suppression Division (NED) and the Wildlife Justice Commission resulted in the arrest of three men suspected of involvement in a big cats trafficking network in Thailand and the Greater Mekong Region. A three-months old tiger cub was rescued from being trafficked by a criminal network. The cub has been named 'Nong Kwan' and is now being cared for at the Bueng Chawak Wildlife Sanctuary in Thailand.

The same month, a joint investigation by the NED, the Department of National Parks of Thailand and the Wildlife Justice Commission into wildlife trafficking networks operating from the south of Thailand across the country and the Greater Mekong region resulted in the arrest of a man suspected of trafficking live pangolins and other protected wildlife in the Yala province, in south Thailand, and the seizure of a live pangolin.
One of our biggest successes was the continuation of our partnership with the Nigeria Customs Service (NCS), which resulted in the arrest of 14 suspects in three separate operations. These arrests included the arrest of three Vietnamese nationals on wildlife crime charges: high-ranking members of a major organised crime group involved in the trafficking of ivory and pangolin scales from Nigeria and rhino horn and lion bones from Mozambique and South Africa to Vietnam. The three suspects were in Nigeria actively sourcing pangolin scales when they were arrested by NCS officers. It is the first time Nigeria is prosecuting Vietnamese nationals for wildlife crime, and it is a testament to the commitment of the NCS.
Joint operation in Mozambique

In July, the Wildlife Justice Commission provided support to the Serviço Nacional de Investigação Criminal (SERNIC) during the arrest of a well-known rhino horn trafficker known as “Navara”. The Wildlife Justice Commission acknowledges the outstanding work of SERNIC in bringing this suspect to justice. For many years “Navara” has had the reputation of being one of the most notorious rhino poaching coordinators in Mozambique coordinating poaching crews going into South Africa.
Sharing our findings

We published four major public reports in 2022:

**Bringing down the Dragon: An analysis of China’s largest ivory smuggling case**
- Date published: 1/2/2022

**Ah Nam: The Downfall of Vietnam’s Wolf of Wall Street**
- Date published: 28/9/2022

**Rhino horn trafficking as a form of transnational organised crime 2012-2021**
- Date published: 27/10/2022

**To skin a cat: How organised crime capitalises and exploits captive tiger facilities**
- Date published: 15/11/2022

The Wildlife Justice Commission strives to inform law enforcement and policy makers by publishing public reports and intelligence reports, which include detailed insights into our investigative and intelligence work.
The preferred trafficking routes used by the Chen OCG

For each report, we created visuals that help communicate key takeaways in an accessible way. These visuals were also used to help promote the reports on social media and on our website.

Ah Nam Investigation outcomes 2016-2019

The Wildlife Justice Commission documented Ah Nam’s access to over USD 17 million worth of wildlife products.

Law enforcement agencies in 3 countries made 14 wildlife seizures connected to Ah Nam’s network.

24 individuals imprisoned, sentences ranging from 9 months to 15 years.

22 individuals arrested.

Estimated USD 4.6 million worth of wildlife products seized, including:
- 2,897 kg of ivory
- 163.9 kg of rhino horns
- 28 kg of pangolin scales

Trough the eyes of a trafficker: the value of a tiger and its parts
The Wildlife Justice Commission’s threat assessment on rhino horn trafficking was covered by 21 media outlets in several countries, including South Africa, India, the United States, Hong Kong SAR, Myanmar, and Thailand. The report’s findings and recommendations were widely reported. The Wildlife Justice Commission Executive Director presented the findings of the report in a radio interview on The John Perlman Show in South Africa and on The Rhino Man Podcast in the United States. On World Rhino Day, Wildlife Justice Commission organised a webinar co-hosted with WWF South Africa for a discussion on the latest threats faced by rhinos in Africa. The webinar focused on the status of African rhino populations. The Director of Intelligence presented our findings of a threat assessment on the trafficking of rhino horn over the last decade.

The Wildlife Justice Commission further disseminated these reports by regularly contributing at conferences and expert panel discussions and by hosting events. The Wildlife Justice Commission participated at the UN Ocean Conference, where we highlighted the urgency of tackling the trafficking of vulnerable marine species as transnational organised crime and to use criminal justice approaches to protect these species.

At the United for Wildlife Global Summit, our Executive Director discussed the importance of addressing the illegal wildlife trade as a serious organised crime, which is enabled by corruption and which has a significant impact on biodiversity, climate change, the economy, and rule of law.

The Wildlife Justice Commission actively participated in CITES CoP19 to advocate for the use of relevant investigative and intelligence methodologies to address transnational wildlife crime. Our Director of Programs presented the recommendations emerging from our recently launched global threat assessment on rhino horn trafficking and gave insights into our latest report on the role that captive tiger facilities play in the illegal trade in Southeast Asia.
Expanding our reach

After the global pandemic, the wheels of international diplomacy started turning again this year. The Wildlife Justice Commission continued urging governments to scale up the fight against wildlife crime. Throughout 2022, we continued to share our expertise with law enforcement, policy makers, and practitioners across the globe.

We also reached out to a wider audience through our own podcast series, and our work was featured in three other podcasts:

1. **February**
   - Financial Crime Matters podcast by ACAMS
     - [Link]

2. **October**
   - Our original podcast series: “Wildlife Kingpin: The rise and fall of Ah Nam”
     - [Link]

3. **September**
   - Asymmetrical Haircuts podcast
     - [Link]

4. **November**
   - The Rhino Man podcast
     - [Link]
Providing capacity building

The Wildlife Justice Commission provided tailored training courses for law enforcement agencies and legal professionals in five countries to strengthen intelligence-led wildlife crime investigations and effective prosecutions. We provided judicial training to prosecutors and judges in Thailand; training to prosecutors and forestry officials in Lao PDR; training to the Sabah Wildlife Department and Sabah Forestry Departments in Malaysia; and four training courses for law enforcement agencies in Mozambique and South Africa.

In 2022, the Wildlife Justice Commission conducted 11 trainings and one mentoring programme in five countries including Mozambique, South Africa, Thailand, Lao PDR and Malaysia.

In February 2022, the Wildlife Justice Commission commenced our contributions to the USAID Vu-kaNow project, with a focus on strengthening the use of intelligence analysis to support intelligence-led wildlife crime investigations in South Africa and Mozambique. The Wildlife Justice Commission first concluded two sets of needs assessments, one each for South Africa and Mozambique. Between June and July 2022, the Wildlife Justice Commission conducted four training sessions to 26 investigators and intelligence analysts from the Environmental Enforcement Fusion Centre, DFFE and the South African National Parks (SANParks) in South Africa, as well as SERNIC and ANAC in Mozambique.

To build the capacity of the criminal justice sector in the Golden Triangle, the Wildlife Justice Commission provided technical support in Thailand and Lao PDR by delivering judiciary workshops and developing guidelines for prosecuting wildlife cases as part of the “Fighting Wildlife Trafficking in the Golden Triangle” project. These activities aim to empower prosecutors and judges to deter criminals while encouraging more targeted use of legal tools to disrupt and dismantle organised crime groups involved in wildlife crime.

In April 2021, the Wildlife Justice Commission commenced a three-year project generously funded by the Dutch Postcode Lottery to expand our in-house Intelligence Development Unit (IDU) into a global Intelligence Development Unit to combat and prevent wildlife crime.

As the first of its kind, this global IDU supports multinational efforts to fight wildlife crime in real time and will drive the use of intelligence in Southeast Asia. This initiative, called Project Galvanise, is designed to strategically support law enforcement agencies, NGOs, and other stakeholders who hold important portfolios for safeguarding protected landscapes and wildlife in Southeast Asia.
In 2022, the following achievements were realised under this project:

- **Eight intelligence analysts** have been recruited and funded by Galvanise to support this work in Lao PDR, Malaysia, Thailand, and Vietnam.

- **We established** a project steering committee that met for the first time in December 2022. The purpose of the group is to bring together key stakeholders who are instrumental for the project for strategic decision making, monitoring progress and addressing any challenges.

- **We began** our intensive training programme for analysts in November 2022 in Malaysia with training provided on topics including open-source intelligence, social media intelligence, online investigations, and the dark web. Three more training courses are planned through to March 2024. After the training, we will support analysts in their agencies with mentoring.
In 2022, the Wildlife Justice Commission continued to have good results on media outreach and be a point of reference on wildlife crime. The Wildlife Justice Commission was mentioned 114 times in international media (in 2021 the Wildlife Justice Commission was mentioned 62 times).

Highlights

Links to articles and features are available at:

1. SOUTH CHINA MORNING POST
   China crackdown on ivory trade deters smugglers, Hague report finds
   [LINK]

2. BANGKOK POST
   Sting nets tiger cubs, smugglers
   [LINK]

3. OCCRP
   Wildlife Experts: Rhino Horn Trafficking is on the Rise Worldwide
   [LINK]

4. MONGABAY
   New protections for sharks, songbirds, frogs and more at CITES trade summit
   [LINK]

5. THE INDEPENDENT
   Fighting wildlife crime: a roadmap that works
   [LINK]
During 2022 the Wildlife Justice Commission gained 2,790 new followers, accounting for a total follower base of 14,412 followers in December 2022.

LinkedIn has been our fastest growing platform in 2022 and also provided good opportunities for recruitment.
Our partners

The Wildlife Justice Commission is proud of what we achieved in 2022, 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.

We renewed our valued partnerships with the Oak Foundation, WWF Netherlands, and the National Postcode Lottery in 2022 with a total funding commitment of over EUR 4.5 million for the coming years. We welcomed the FRED Foundation and the UK People’s Postcode Lottery as new donors.

Christopher Parker
Trustee at the Oak Foundation

“Oak Foundation is proud to continue providing core support to the Wildlife Justice Commission in its fight against transnational organised wildlife crime. We believe the work of the Wildlife Justice Commission is tremendously important in protecting our planet’s biodiversity. This is a critical component in countering climate change. It is time to act now.”
Our partners

We also extend our appreciation to the generous donors who wish to remain anonymous.

In-kind supporters
The team at the Wildlife Justice Commission

The Wildlife Justice Commission is made up of highly skilled professionals with different cultural backgrounds. The organisation draws strength from its international character and cultural diversity. Wildlife Justice Commission personnel comes from 27 different countries. With respect to gender equality, the team consists of 52 women and 52 men. Four of the eight senior management positions are held by women. Within the Intelligence Development Unit, the largest intelligence unit of a non-profit organisation focused on wildlife crime, all but one of 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 trainings during 2021, and the Code of Conduct, Whistleblower Policy, and Risk Policy are reviewed and confirmed on an annual basis.

Data as of 31 December 2022
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

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.
## Balance sheet as per 31 December 2022

<table>
<thead>
<tr>
<th></th>
<th>31-12-2022</th>
<th>31-12-2021</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>50,530</td>
<td>47,814</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>732,608</td>
<td>580,440</td>
</tr>
<tr>
<td>- Cash and cash equivalents</td>
<td>3,430,419</td>
<td>4,370,747</td>
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<tr>
<td><strong>Total current assets</strong></td>
<td>4,163,027</td>
<td>4,951,187</td>
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<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>4,213,556</td>
<td>4,999,001</td>
</tr>
<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>732,780</td>
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<tr>
<td>- Designated reserve General</td>
<td>351,836</td>
<td>449,478</td>
</tr>
<tr>
<td>- Designated reserve Africa-Asia Nexus</td>
<td>412,855</td>
<td>593,887</td>
</tr>
<tr>
<td>- Designated reserve Marine Species</td>
<td>695,720</td>
<td>476,873</td>
</tr>
<tr>
<td><strong>Total reserves</strong></td>
<td>2,193,191</td>
<td>2,253,018</td>
</tr>
<tr>
<td><strong>Funds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Designated funds</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total funds</strong></td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total reserves and funds</strong></td>
<td>2,193,191</td>
<td>2,253,018</td>
</tr>
<tr>
<td><strong>Reporting obligations</strong></td>
<td>1,715,923</td>
<td>2,539,765</td>
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<tr>
<td><strong>Accruals</strong></td>
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<tr>
<td>- Long term accruals</td>
<td>8,614</td>
<td>13,537</td>
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<tr>
<td>- Short term accruals</td>
<td>295,828</td>
<td>192,682</td>
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<td><strong>Total accruals</strong></td>
<td>304,443</td>
<td>206,218</td>
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<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td>4,213,556</td>
<td>4,999,001</td>
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## Income statement 2022

<table>
<thead>
<tr>
<th>Income</th>
<th>Actual 2022 €</th>
<th>Budget 2022 €</th>
<th>Actual 2021 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Income from individual donors</td>
<td>4,594</td>
<td>0</td>
<td>5,577</td>
</tr>
<tr>
<td>- Income from lotteries</td>
<td>1,084,600</td>
<td>1,133,000</td>
<td>612,099</td>
</tr>
<tr>
<td>- Income from other non-profit organisations</td>
<td>3,351,156</td>
<td>3,676,491</td>
<td>3,276,882</td>
</tr>
<tr>
<td>- Government grants</td>
<td>102,582</td>
<td>115,853</td>
<td>44,604</td>
</tr>
<tr>
<td>- Other income</td>
<td>0</td>
<td>54,166</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL INCOME</strong></td>
<td>4,542,932</td>
<td>4,979,510</td>
<td>3,939,161</td>
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## Expenditure

### Charitable activities

<table>
<thead>
<tr>
<th>Charitable activities</th>
<th>Actual 2022 €</th>
<th>Budget 2022 €</th>
<th>Actual 2021 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Programs</td>
<td>3,451,471</td>
<td>3,959,158</td>
<td>2,166,611</td>
</tr>
<tr>
<td>- Joint Operations</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>- Strategic Partnerships</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>- Planning, Monitoring &amp; Evaluation</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>- Communications</td>
<td>390,826</td>
<td>116,419</td>
<td>215,281</td>
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<tr>
<td><strong>TOTAL CHARITABLE ACTIVITIES</strong></td>
<td>3,842,296</td>
<td>4,075,577</td>
<td>2,381,891</td>
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<tr>
<td></td>
<td>Actual 2022</td>
<td>Budget 2022</td>
<td>Actual 2021</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>-------------</td>
<td>-------------</td>
<td>-------------</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>229.376</td>
<td>288.387</td>
<td>218.488</td>
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<tr>
<td><strong>Management &amp; Administration</strong></td>
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<tr>
<td>- Management &amp; Administration costs</td>
<td>516.309</td>
<td>615.546</td>
<td>263.144</td>
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<td><strong>TOTAL EXPENDITURE</strong></td>
<td>4,587,982</td>
<td>4,979,510</td>
<td>2,863,524</td>
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<td><strong>Balance before financial income and expenditure</strong></td>
<td>-45,050</td>
<td>0</td>
<td>1,075,638</td>
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<td>- Financial income and expenditure</td>
<td>-14,777</td>
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<td>-9,200</td>
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<td><strong>BALANCE INCOME AND EXPENDITURE</strong></td>
<td>-59,827</td>
<td>0</td>
<td>1,066,438</td>
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<tr>
<td><strong>Allocation balance of income and expenditure</strong></td>
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<tr>
<td>- Continuity reserve</td>
<td>0</td>
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<td>7,089</td>
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<td>- Designated reserve General</td>
<td>-97,642</td>
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<td>- Designated reserve Africa-Asia Nexus</td>
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<td>593,887</td>
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<tr>
<td>- Designated reserve Marine Species</td>
<td>218,847</td>
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<td>476,873</td>
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<tr>
<td>- Designated funds</td>
<td>0</td>
<td>0</td>
<td>-18,500</td>
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<tr>
<td><strong>BALANCE INCOME AND EXPENDITURE</strong></td>
<td>-59,827</td>
<td>0</td>
<td>1,066,438</td>
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</table>
## Key figures

<table>
<thead>
<tr>
<th>Costs of fundraising divided by total income</th>
<th>Actual 2022</th>
<th>Budget 2022</th>
<th>Actual 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Share in expenditure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Charitable activities</td>
<td>84%</td>
<td>82%</td>
<td>83%</td>
</tr>
<tr>
<td>- Fundraising costs</td>
<td>5%</td>
<td>6%</td>
<td>8%</td>
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<tr>
<td>- Management and administrative costs</td>
<td>11%</td>
<td>12%</td>
<td>9%</td>
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<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 2022 included in the annual report.

Our opinion
We have audited the financial statements 2022 of Stichting Wildlife Justice Commission based in 'S-GRAVENHAGE, 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 2022 and of its result for 2022 in accordance with the RJ-Richtlijn 650 Fondsenwervende 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 2022;
2. the statement of income and expenditure for 2022; 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 the 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. 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 Management Board’s report in accordance with Guideline for annual reporting ‘RJ-Richtlijn 650 Fondsenwervende 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 Fondsenwervende 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 a 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, 15 December 2023

Dubois & Co. Registeraccountants

DIGITAAL ONDERTOEKEND DOOR G. VISSEER RA

G. Visser RA

DIGITAAL ONDERTOEKEND DOOR T.C.W. YAU RA

T.C.W. Yau RA
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