

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

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WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

DIRECTORS' REPORT

The directors present this report of the Company for the financial year ended 30 June 2023.

Directors

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

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

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

Principal Activities

The principal activities of the Company for the year ended 30 June 2023 were Wildlife Conservation and Protection.

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

Meetings of Directors

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

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

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

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2023 has been received and can be found on page 27 of the financial report.

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

Director


Leif Cocks (Sep 13, 2023 16:37 GMT+7)

Leif Cocks(Chairperson)

Dated this 12 day of September 2023

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

STATEMENT COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Revenue	2	8,013,289	5,630,257
Direct Costs		<u>(1,210,536)</u>	<u>(1,091,851)</u>
Gross Surplus		<u>6,802,753</u>	<u>4,538,406</u>
The Orangutan Project Expenses	14	(65,351)	(50,751)
Payroll Expenses	14	(938,302)	(859,773)
Project Spending	14	<u>(4,183,200)</u>	<u>(2,998,070)</u>
Total Expenditure		<u>(5,186,853)</u>	<u>(3,908,594)</u>
Net Surplus for the year before tax		<u>1,615,900</u>	<u>629,812</u>
Income Tax		-	-
Net Surplus for the year after tax		<u>1,615,900</u>	<u>629,812</u>
Other Comprehensive income, net of income tax		-	-
Total comprehensive income for the year		<u>1,615,900</u>	<u>629,812</u>

The accompanying notes form part of these financial statements

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	5,124,986	6,365,261
Accounts receivable and other debtors	4	16,041	24,011
Financial assets	7	5,497,100	2,626,428
TOTAL CURRENT ASSETS		<u>10,638,127</u>	<u>9,015,700</u>
TOTAL ASSETS		<u><u>10,638,127</u></u>	<u><u>9,015,700</u></u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	5	33,001	31,891
Provisions	6	130,728	125,311
TOTAL CURRENT LIABILITIES		<u>163,729</u>	<u>157,202</u>
TOTAL LIABILITIES		<u><u>163,729</u></u>	<u><u>157,202</u></u>
NET ASSETS		<u><u>10,474,398</u></u>	<u><u>8,858,498</u></u>
Retained surplus		10,474,398	8,858,498
TOTAL EQUITY		<u><u>10,474,398</u></u>	<u><u>8,858,498</u></u>

The accompanying notes form part of these financial statements

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	Retained Surplus	Total
	\$	\$
Balance as at 1 July 2021	8,228,686	8,228,686
Surplus for the year	629,812	629,812
Other Comprehensive income for the year	-	-
Total comprehensive income for the year	<u>629,812</u>	<u>629,812</u>
Balance as at 30 June 2022	<u>8,858,498</u>	<u>8,858,498</u>
Balance as at 1 July 2022	<u>8,858,498</u>	<u>8,858,498</u>
Surplus for the year	1,615,900	1,615,900
Other Comprehensive income for the year	-	-
Total comprehensive income for the year	<u>1,615,900</u>	<u>1,615,900</u>
Balance as at 30 June 2023	<u>10,474,398</u>	<u>10,474,398</u>

The accompanying notes form part of these financial statements

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023	2022
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Donations and other income received		7,782,061	5,758,299
Payments to suppliers and employees		(6,390,862)	(5,003,152)
Dividends received		208,067	49,385
Interest received		3,521	48
Net cash generated from operating activities	9	1,602,787	804,580
 CASH FLOWS FROM INVESTING ACTIVITIES			
Payment made of purchase of shares		(3,827,758)	(1,133,589)
Proceeds from sales of shares		984,696	165,813
Net cash used in investing activities		(2,843,062)	(967,776)
 Net decrease in cash held			
		(1,240,275)	(163,196)
Cash and cash equivalents at beginning of financial year		6,365,261	6,528,457
Cash and cash equivalents at end of financial year	3	5,124,986	6,365,261

The accompanying notes form part of these financial statements

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements were authorised for issue on 13 September 2023 by the Board.

1.1 Basis Of Preparation

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

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

1.2 Going Concern

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

1.3 AASB Standards issued but not yet effective as at 30 June 2023

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

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

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

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

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

This Standard amends a number of standards as follows:

- AASB 7: *Financial Instruments: Disclosures* to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;
- AASB 101: *Presentation of Financial Statements* to require entities to disclose their material accounting policy information rather than their significant accounting policies;
- AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors* to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;
- AASB Practice Statement 2, to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

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

No impact on reported financial performance or position and the amendments would lead to reductions in quantum of accounting policies disclosures to focus on key decision areas and material policies only.

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.4 Fair Value of Assets and Liabilities

The Company measures financial assets on investment in shares at fair value on a recurring basis.

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

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

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

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

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

1.5 Current versus non-current classification

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

An asset is current when it is:

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

All other assets are classified as non-current.

A liability is current when:

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

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

The Company classifies all other liabilities as non-current.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.6 Financial Instruments

1.6.1 Initial recognition and measurement

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

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

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

1.6.2 Financial liabilities

Classification and subsequent measurement

Financial liabilities are subsequently measured at:

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

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

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

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

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

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

A financial liability is held for trading if it is:

- incurred for the purpose of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit taking;
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in an effective hedging relationship); or
- any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.6.3 Financial asset

Financial assets are subsequently measured at:

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

on the basis of the two primary criteria, being:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

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

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

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

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

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

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

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings was documented appropriately, so the performance of the financial liability that was part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

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

1.6.4 Equity instruments

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

1.6.5 Derecognition

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.6.6 Derecognition of financial liabilities

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

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

1.6.7 Derecognition of financial assets

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

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

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the Entity no longer controls the asset (i.e. it has no practical ability to make unilateral decisions to sell the asset to a third party).

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

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

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

1.6.8 Impairment

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

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (e.g. amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

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

Recognition of expected credit losses in financial statements

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.6.9 Impairment (Continued)

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

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

1.7 Impairment of Non Financial Assets

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

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

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset. Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

1.8 Cash and Cash Equivalents

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

1.9 Accounts Receivable and Other Debtors

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

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

1.10 Revenue and Other Income

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

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

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.11 Revenue and Other Income

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

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

Donations and bequests are recognised as revenue when received.

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

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

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

1.12 Income Tax

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

1.13 Goods and Services Tax (GST)

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

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

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

1.14 Comparative Figures

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

1.15 Accounts Payable and Other Payables

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

1.16 Provisions

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.17 Employee Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

1.18 Key Estimates

(i) Impairment

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

1.19 Key Judgments

(i) Employee benefits

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

1.20 Transactions between related parties

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

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

	2023	2022
	\$	\$
2. REVENUE AND OTHER INCOME		
Donations	4,382,639	4,557,410
General Fundraising Income	10,040	39,555
Regional Fundraising	69,438	112,132
Grants	442,202	146,130
Royalties (Books)	201	207
ECO Tours	19,247	1,263
Other Fund Raising Income	71,370	91,724
Affiliate Income	2,613,535	546,424
Government Income	10,551	-
Portfolio Income	274,915	(87,392)
Miscellaneous Income	119,151	222,804
	8,013,289	5,630,257
3. CASH AND CASH EQUIVALENTS		
TOP Bank Accounts		
WBC - Working Acc 173837	135,581	124,814
WCI NAB AUD 152269	521,126	136,151
WCIL Working 707766	2,172,281	518,861
WCIL Conservation 707774	145,598	26,219
WCIL Debit Card 7753	17,394	10,874
WCIL High Value Donor 747354	854,488	944,188
WCIL Term Deposit account 712653	20,771	20,669
WCIL AMEX	24,906	24,950
WCIL PayPal AUD	43,836	5,838
WCIL NAB USD	282,000	3,128,324
WCIL NAB CAD	105,323	211,736
WCIL NAB EUR	151,025	432,484
WCIL NAB GBP	194,910	127,807
WCIL NAB NZD	272,253	195,285
PayPal USD	592	158
PayPal GBP	2,378	25
PayPal EUR	4,373	152
WCI PayPal NZD	549	10
Ord Minnett Holding Account	127,500	303,351
Amex Points Clearing Account	-	12,647
WCIL AOP PayPal USD	52	-
WCIL AOP PayPal GBP	148	-
WCIL AOP PayPal EURO	219	-
WCIL AOP PayPal CAD	39	-
TOP PayPal GBP	-	12
PayPal CAD	1,659	89
PayPal AUD	2,514	5,000
PayPal giving fund	5,440	5,000
Undeposited funds account	4,401	145,341
Total TOP Bank Accounts	5,091,356	6,379,985
IEP Bank Accounts		
IEP PayPal USD	-	-
IEP PayPal New Account	6,347	5,000
IEP PayPal Account	4,261	2,807
Total IEP Bank Accounts	10,608	7,807

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

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

3. CASH AND CASH EQUIVALENTS (Continued.)

ITP Bank Accounts

ITP PayPal USD	20	-
ITP PayPal New Account	5,053	5,000
ITP PayPal Account	304	173
Total ITP Bank Accounts	<u>5,377</u>	<u>5,173</u>

Floats

Postage Float	176	235
Cash Float	103	-
Total floats	<u>279</u>	<u>235</u>

Ord Minnett

Ord Minnett - Acc 1410865	17,366	172,061
ORD MINNETT 1571941	-	(200,000)
	<u>17,366</u>	<u>(27,939)</u>

Total cash and cash equivalents	<u>5,124,986</u>	<u>6,365,261</u>
--	-------------------------	-------------------------

4. ACCOUNTS RECEIVABLE AND OTHER DEBTORS

CURRENT

Trade Debtors	1,109	2,764
GST Receivable	5,019	(136)
Loan to NZ Entity	54	54
Loan to Netherlands Entity	1,564	1,564
Receivable from CAD Entity	8,295	19,765
Total current accounts receivable and other debtors	<u>16,041</u>	<u>24,011</u>

5. ACCOUNTS PAYABLE AND OTHER PAYABLES

CURRENT

Trade creditors	11,460	15,332
PAYG withholding payable	23,078	19,238
Credit card	(2,137)	(2,679)
Clearing Account	500	-
Deposits (Refundable)	100	-
Total current accounts payable and other payables	<u>33,001</u>	<u>31,891</u>

6. EMPLOYEE PROVISIONS

CURRENT

Provision for annual leave entitlements	53,706	63,301
Provision for long service leave entitlements	77,022	62,010
	<u>130,728</u>	<u>125,311</u>

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

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

	Note	2023	2022
		\$	\$
7. FINANCIAL ASSETS			
CURRENT			
Financial assets measured at fair value through P&L		5,497,100	2,626,428
		5,497,100	2,626,428

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

Listed Equity Investments at fair value:

MCP MXT (Master Income Units)	96,000	97,750
WBC (Westpac Banking Corporation)	42,680	-
MQGPD (Maquarie Group)	104,950	103,140
PCI (Perpetual Credit Income Trust)	77,200	75,600
PGG (Partners Group Global)	85,500	82,750
CBAPI (COMM BANK)	100,910	99,890
SUNPH (Suncorp)	101,450	99,000
KKR Credit Inc Fund (KKC)	76,800	72,800
IAGPE	202,400	-
WBCPJ (Westpac)	206,530	202,804
WBCPK (Westpac Banking Corp)	100,050	97,200
NABPH (NAB)	102,340	100,500
CBAPJ (COMM BANK)	452,655	442,530
MQGPE (Maquarie Group)	155,496	150,691
ANZPI (ANZ)	202,140	197,520
MFG (Magellan Financial Group Limited)	18,031	24,548
MBLPD (Macquarie Group)	99,800	97,150
TCL (Transurban Group)	-	31,967
WES (Westfarmers)	109,781	83,611
WOW (Woolworths)	-	94,340
CSL (CSL Limited)	41,607	24,215
BKW (Brickworks Limited)	-	18,540
XRO (Xero Limited)	-	18,470
ANZPJ (ANZ)	148,783	143,685
CBAPK (Commbank)	198,380	192,000
NAB (National Australia Bank)	56,695	21,501
MQG (Macquarie Group Limited)	-	24,677
CBA (Commonwealth Bank of Australia)	47,628	29,374
NABPI (NAB Capital Notes 6)	306,191	-
MFGO (Magellan Fin Group)	48	175
MQGPF (Maquarie)	207,680	-
WBCPL - Westpac	204,080	-
AMC (Amcor PLC)	29,720	-
BOQPG BOQZZ (Bank of Qld)	303,000	-
CBAPL (Commonwealth Bank)	100,490	-
CWY (Cleanaway)	25,900	-
RF1 (Regal Investment Fund)	176,890	-
SNAS (Global X Ultra Short NASDAQ 100 Hedge Fund)	28,490	-
ANZPK	296,850	-
WLE	688,215	-
CBAPM	301,740	-
	5,497,100	2,626,428

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

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

8. FINANCIAL RISK MANAGEMENT

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

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

		2023		2022
Financial assets		\$		\$
Cash and cash equivalents	3	5,124,986		6,365,261
Accounts receivable and other debtors	4	16,041		24,013
Financial assets measured at fair value through P&L	7	5,497,100		2,626,428
Total financial assets		<u>10,638,127</u>		<u>9,015,702</u>
Financial liabilities				
Financial liabilities at amortised cost:				
Accounts payable and other payables	5	33,001		31,891
Total financial liabilities		<u>33,001</u>		<u>31,891</u>

9. CASH FLOWS NOTE

Current year surplus		1,615,900		629,812
Non cash flows in surplus				
Fair value Movement in Value Notes/shares		(27,613)		197,159
Changes in assets and liabilities				
Decrease / (Increase) in accounts receivables and other debtors		7,971		(42,582)
Increase in accounts payables and other payables		1,111		6,504
Increase in provisions		5,418		13,687
Cash flows from operations		<u>1,602,787</u>		<u>804,580</u>

10. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

In the opinion of the directors', the entity did not have any contingent liabilities and contingent assets at 30 June 2023 (30 June 2022: None).

11. EVENTS AFTER THE REPORTING PERIOD

No matters or circumstances have arisen since 30 June 2023 that has significantly affected, or may significantly affect the Entity's operations, the results of those operations, or the Entity's state of affairs in future financial years.

12. Related Parties

- a) The Company's main related parties are as follows: Key management personnel - refer to Note 12.
 - b) Transactions with related parties
- Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

13. Company DETAILS

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

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

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

	2023	2022
	\$	\$
14. DETAILED INCOME AND EXPENDITURE		
Income		
WCIL - Income		
TOP Adoptions	56,578	87,493
TOP Adoptions Recurring	1,099,940	1,001,202
TOP Donations One-Off	1,545,237	1,783,668
TOP Donations Recurring	891,164	1,032,835
TOP Save Forest	287,565	330,853
TOP Plant Trees	5,986	6,196
TOP Business Donations	1,507	1,735
TOP Bereavement Gifts	68,688	12,090
TOP Merchandise	475	2,570
TOP Book Sales	865	1,540
Major Events Income	8,361	32,980
TOP Freight Received (Aust)	346	1,172
TOP Freight Received (O/S)	49	200
ITP Business Donations	30	-
ITP Adoptions	1,576	1,743
ITP Adoptions Recurring	6,633	6,487
ITP Donations One-Off	47,505	67,064
ITP Donations Recurring	3,993	3,512
ITP Save Forest	-	5,772
IEP Adoptions One-Off	19,937	2,295
IEP Adoptions Recurring	9,909	14,113
IEP Donations One-Off	143,829	151,608
IEP Donations Recurring	13,196	8,858
IEP Save Forest	634	60
IEP Grant	146,931	-
Total WCIL - Income	<u>4,360,934</u>	<u>4,556,046</u>
Donations Specialised		
Business Sponsorships	19,683	1,364
Matching Gifts	2,022	-
Total Donations Specialised	<u>21,705</u>	<u>1,364</u>
General Fundraising Income		
Freight Received - O/S (FRE)	17	29
Leif Book Sales	99	20
Guest Speaking - Leif	773	-
Event Fundraising (Auction)	-	23,061
Body Fit Challenge Donations	8,536	12,639
Pindari WA	-	2,500
Redbubble Pty Ltd	615	1,306
Total General Fundraising Income	<u>10,040</u>	<u>39,555</u>

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

14. DETAILED INCOME AND EXPENDITURE (Continued)	2023	2022
	\$	\$
Regional Fundraising		
Regional - Adoptions	1,165	3,903
Regional - Donations	7,373	13,096
Regional - Fundraising	12,611	31,457
Regional - Events Ticket Sales	11,113	26,636
Regional - IEP Adoption	65	65
Regional - Save Forest	226	250
Regional - Merch Sales	31,236	26,816
Regional - Soap/Shampoo	4,084	6,241
Regional - Leif's Book	1,409	3,541
Regional-Entertainment Book	156	127
Total Regional Fundraising	<u>69,438</u>	<u>112,132</u>
Grants		
Other Grants	65,000	55,503
IEP Grant	273,422	90,627
ITP Grants	103,780	-
Total Grants	<u>442,202</u>	<u>146,130</u>
Royalties (Books)		
Copyright Income	201	207
Total Royalties (Books)	<u>201</u>	<u>207</u>
ECO Tours		
Orangutan Odysseys Tours	19,247	1,263
Total ECO Tours	<u>19,247</u>	<u>1,263</u>
3rd Party Donations		
Crowd Funding	196	3,002
Benevity	13,823	44,124
Chuffed	1,327	-
GiveEasy	120	108
GiveNow	1,264	1,020
My Cause	200	100
Good2Give	2,827	4,025
Karma Currency	1,481	14,570
Your Cause	-	265
Shopnate	75	68
Good Thnx	2,563	-
Paypal Giving Fund	45,343	21,800
Pew Charitable Trust	2,151	2,642
Total 3rd Party Donations	<u>71,370</u>	<u>91,724</u>

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

14. DETAILED INCOME AND EXPENDITURE (Continued)	2023	2022
	\$	\$
Affiliate Income		
TOP OURF Income	251,161	546,424
WCI USA Income	2,362,374	-
Total Affiliate Income	<u>2,613,535</u>	<u>546,424</u>
Government Income		
Franking Credits Refund	10,551	-
Total Government Income	<u>10,551</u>	<u>-</u>
Portfolio Income		
Gain on disposal of shares/notes	39,235	36,435
Fair value Movement in Value Notes/shares	27,613	(197,159)
Dividend Income	208,067	73,332
Total Portfolio Income	<u>274,915</u>	<u>(87,392)</u>
Miscellaneous Income		
Interest Received	3,521	48
Insurance Claims	113	-
Bookkeeping Fees Wildlife Asia	4,582	4,582
Currency Gain/Loss	109,938	215,949
Miscellaneous Donations	997	2,225
Total Miscellaneous Income	<u>119,151</u>	<u>222,804</u>
TOTAL INCOME	<u><u>8,013,289</u></u>	<u><u>5,630,257</u></u>

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

14. DETAILED INCOME AND EXPENDITURE (Continued)

	2023	2022
	\$	\$
Direct Costs		
The Orangutan Project - Direct Costs		
Adopt - Stationery/Printing	685	1,291
Total Adoption Costs	<u>685</u>	<u>1,291</u>
Merchandise Costs		
Merch - General Purchases	10,415	26,291
Book (Leif) Costs	15,909	14,569
Kylie's Books Printing Costs	-	402
Total Merchandise Costs	<u>26,324</u>	<u>41,262</u>
Fundraising Costs		
Fundraising - Stationery/Print	54,428	51,353
Fundraising - Costs	11,556	6,100
Fundraising - Travel Accom Meal	15,423	3,392
Graphic Design	1,380	7,371
Fundraising - Body Fit Challenge	1,847	9,600
Fundraising - NFT Project	-	1,805
Fundraising Events	438	-
Total Fundraising Costs	<u>85,072</u>	<u>79,622</u>
General Fundraising Costs		
Communications	8,368	7,789
Freight/Postage General	22,951	16,739
IT General/Computer	93,523	77,106
Marketing - Social Media	765,879	718,630
Marketing	2,882	889
Subscription - PR Marketing	5,301	899
Software	239	213
Merchant Bank Fees	63,173	75,278
eCommerce/Online Fees	3,710	3,798
Postage - Rep Merchandise	11,222	364
Major Events	63,081	33,219
Printing (General)	-	60
WCI USA	-	72
WCI Setup Canada Expenses	-	22,898
Total General Fundraising Costs	<u>1,040,329</u>	<u>912,158</u>
3rd Party Expenses		
3rd Party Website Fees	<u>27,971</u>	<u>31,509</u>
Total 3rd Party Expenses	<u>27,971</u>	<u>31,509</u>

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

14. DETAILED INCOME AND EXPENDITURE (Continued)

	2023	2022
	\$	\$
State Fundraising Costs		
State F/R - Event Costs	8,687	6,162
State F/R - Fundraising	617	3,161
State F/R - Merch Purch	20,851	16,686
Total State Fundraising Costs	<u>30,155</u>	<u>26,009</u>
Total The Orangutan Project - Direct Costs	<u>1,210,536</u>	<u>1,091,851</u>
Gross Surplus	<u>6,802,753</u>	<u>4,538,406</u>
Expenses		
The Orangutan Project - Expenses		
Administration Costs	19,014	20,860
Audit Fees	5,800	3,000
Bank Fees (Not Merchant)	1,053	802
Insurances	25,935	19,474
Legal Fees	2,724	-
Subscriptions & Memberships	2,535	2,460
Stationery & Office Supplies	620	1,427
Team Member Gifts	94	90
Training/Workshops/Meetings	-	2,515
PARS Fees	4,086	-
Meetings/AGM Costs	3,490	123
Total The Orangutan Project - Expenses	<u>65,351</u>	<u>50,751</u>
Payroll Expenses		
Wages & Salaries	816,509	728,482
Contract Employees	-	5,635
Provision for Annual Leave	(9,594)	2,802
Provision for Long Service Leave	15,011	11,259
Superannuation Expense	85,438	71,595
TOP Field Manager Salary	30,938	40,000
Total Payroll Expenses	<u>938,302</u>	<u>859,773</u>
Total Expenses	<u>1,003,653</u>	<u>910,524</u>
Operating Surplus	<u>5,799,100</u>	<u>3,627,882</u>

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

14. DETAILED INCOME AND EXPENDITURE (Continued)

	2023	2022
	\$	\$
<i>Project Spending</i>		
The Orangutan Project - Projects		
BOSF - Orangutan post-release	-	40,000
BOSF - Orangutan Welfare and Enrichment	3,000	-
COP - BORA Construction	-	139,561
COP-Running Costs	773,600	492,014
Land - COP PT Hope	7,311	-
COP- Land Purchase in the Projects budget	98,022	-
FKL Fallen Ranger		2,700
PT-ABT Jambi School Food Project	25,000	20,000
PT - ABT Shareholder Costs	30,000	28,750
PT Reki - Harpan	9,579	-
COP Orangutan Release	15,441	-
Land Protection	3,456	-
PT ABT regenerative farming	1,715	-
COP - Emergency Resue	8,501	-
FKL PT SSL LAND	113,715	77,875
FZS-PT ABT Security	295,882	263,000
FZS-Wildlife Protection Units	139,405	573,502
FSZ - BTP Orangutan Projects	323,983	-
FZS WPU	139,405	-
HAKA Website Funds	2,179	3,903
HaKA-Leuser ecosystem protecti	150,000	175,000
Hutan - WildlifeSuvery&Protect	-	40,000
Hutan - Wildlife Wardens	45,000	-
IAR - Rescue Team	90,000	80,000
IAR Rescue Centre	-	51,890
IAR Emergency Firefighting	50,000	-
OFUK - Camp Rasak Lamandau	85,000	81,480
OFUK - HOC Mitigation	10,000	10,000
Orang Conservancy VetWorkshop	10,000	-
OURF-Caring scholarships	-	21,250
OURF - Community Education & Conservation Program	-	28,750
OIC Reforestation and Orangutan Rescue	105,000	100,000
Pro Natura	17,500	15,000
Scorpion	12,500	10,000
SOCP - Quarantine	40,000	40,000
SRA - Samatra Rescue Alliance Rescue Centre	179,500	132,755
Singkil Land Purchase	300,000	-
SRA Forest Exhibition	58,371	-
Project Monitoring and Evaluation - Staff Expenses	26,122	19,590
Total The Orangutan Project - Projects	<u>3,169,187</u>	<u>2,447,020</u>

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

14. DETAILED INCOME AND EXPENDITURE (Continued)

	2023	2022
	\$	\$
IEP - Projects		
ELOC USFW	67,194	23,850
USFWF - Funded River Patrol Way Kambas	104,493	-
Elephant Vet Salary	56,750	55,000
KHS Way Kambas River Patrol	54,494	42,376
Wildlife Ambulance	118,075	88,766
IEP Project manager	97,313	88,534
Wildlife Ambulance (Zoos Victoria)	28,000	-
Seratu Aatai	-	10,180
YTNTN Tesso Nilo	31,273	20,000
IEP CRU - Langkat Area	6,990	-
IEP SHL Langkat Area Leuser HEC Mitigation	29,106	-
IEP ELOC Project (Karl Radtke)	10,292	19,560
IEP ELOC Project (Asanka)	-	9,623
IEP ELOC Project (Nabila, UGM Student Support)	4,912	3,980
IEP Project Monitoring and Evaluation	7,307	7,533
KHS - GPS Collars	27,588	4,661
Sumatran Ranger Project	10,000	11,500
Elephant Cons Centre Laos	64,710	25,112
FKL Leuser Elephants	152,240	113,269
ITP Tiger Patrol - West Sumatra	68,900	17,700
YSHL Tiger Proof Enclosures	19,141	6,447
IEP Elephant Book	-	2,959
FKL - Leuser Ecosystem protection	50,000	-
ITP Tiger Mitigation North Sumatra	5,235	-
Total IEP - Projects	1,014,013	551,050
Total Project Spending	4,183,200	2,998,070
Surplus for the year	1,615,900	629,812

WILDLIFE CONSERVATION INTERNATIONAL LIMITED
ABN: 92 607 879 345

DIRECTORS' DECLARATION

The directors of the Company declare that:

- The financial statements and notes, as set out on pages 1 to 24, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and give a true and fair view of the Company's financial position as at 30 June 2023 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
- 1) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2013.


[Leif Cocks \(Sep 13, 2023 16:37 GMT+7\)](#)

Leif Cocks
Chairperson

Dated this 12 day of September 2023







WCIL Final FS FY2023 for Signature (1)

Final Audit Report

2023-09-13

Created:	2023-09-12
By:	Karyn Tate (southernriverbooks@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAJmi8wzUXb3gV6th1jTCWV8z8aHLjr55s

"WCIL Final FS FY2023 for Signature (1)" History

-  Document created by Karyn Tate (southernriverbooks@gmail.com)
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