



ANNUAL REPORT 2016





RANGER CAMPUS FOUNDATION  
Plataanlaan 19  
6708PT Wageningen  
[www.rangercampus.org](http://www.rangercampus.org)  
email: [info@rangercampus.org](mailto:info@rangercampus.org)

Cover photo: Wildlife Works rangers on patrol in the Tsavo Conservation Area, Kenya. Photo courtesy of C. Baardman

Ranger Campus is grateful for the support of:



Triodos  Foundation



# Table of Contents

Foreword	2
Introduction	3
About Foundation Ranger Campus	6
RC in 2016	7
Governance	9
Human Resources	10
Partners & Memberships	11
Financial Resources	12
Financial Overview 2016	13
Plans for 2017	14
Abbreviations	15
References	16

# Foreword

Dear reader,

The first year of Ranger Campus is already a fact. RC was founded in April 2016 with the vision that every ranger in the world deserves quality training no matter what.

This annual report will show you an overview of our work in 2016 as well as the financial statements. A lot has happened in this year;

- Kenyan rangers have received training,
- The Ranger Academy e-learning platform, starting out as an idea in 2015, is now nearing completion of the beta version,
- The first e-learning module Ranger First Aid was filmed in Kenya and is now being edited,
- The Ranger Behavioral Competency Dictionary was created,

- Many subject matter experts have been found and have committed to help with the other modules.

The upcoming year will be again an exciting one. The Ranger Campus app will be tested in Africa, Asia and South America. This will bring us important information to make the app and the content even better. We will create more important modules to help rangers train worldwide.

Last but not least I want to thank all the volunteers and especially Dominique Noome and Boris Vos. Without their enthusiasm and hard work Ranger Campus would still be a dream instead of a professional training foundation that will make a difference in the way we protect our wildlife and environment.

Best regards,

Sil Kloppenburg

Chairman of the Board

Ranger Campus Foundation



Two Wildlife Works rangers tracking. Photo courtesy of C. Baardman

# Introduction

## Wildlife Crime

In 2016 the United Nations Environmental Programme published a rapid response assessment in collaboration with Interpol, titled: The Rise of Environmental Crime– A Growing Threat To Natural Resources, Peace, Development And Security. The conclusions are unequivocal. In a few decades, environmental crime has become the world's fourth largest criminal sector, following arms, drugs and human trafficking. It increases at 2 -3 times the world economy and is estimated at between 91 and 258 billion USD worth of stolen natural resources. A large part of this is wildlife crime - illegal killing and trafficking of animal and plant species, estimated at 7 to 23 billion USD a year<sup>1</sup>.

This increase and professionalisation of wildlife crime has serious consequences for protected areas, their wildlife and communities surrounding them. Organised crime syndicates are responsible for large scale exports of wildlife products, often using

local people as expendable assets. A well-known example is elephant poaching for ivory. An elephant is killed every 15 minutes, about 100 a day. At the current pace almost 8% of the population is poached yearly<sup>2</sup>. The tusks are transported to Asia, where there is a huge demand for ivory carvings and trinkets.

The situation around the different rhino species is even more serious. Only 5.000 to 5.500 black rhino individuals remain in Africa<sup>3</sup>. The value of their horn has increased to around 120.000 USD / kg, more than gold, diamonds or cocaine. Poachers are using increasingly more sophisticated and violent means to collect the horns.

In addition to organised crime, protected areas also suffer from large scale illegal logging, hunting for bushmeat and charcoal burning, often by local people. As this happens on a large scale, entire ecosystems are emptied of their resources, ultimately affecting the people that surround these areas and whose livelihoods are dependent on them.



A herd of elephants in the Kasigau corridor, Kenya. Photo courtesy of C. Baardman

## Rangers

One of the most direct law enforcement methods used against wildlife crime is a (park) ranger. The ranger is the first line of defence and fulfils the role of police officer, soldier, community liaison officer and biologist in his daily work. Rangers patrol a large part of the world's more than 200.000 protected areas. They risk their lives, and sometimes that of their families, daily, to protect wild animals, plants and their habitat from wildlife crime.

## Ranger Training

Unfortunately rangers face multiple challenges; they are often underpaid, undervalued and don't have suitable (if at all) equipment. In addition, 42% (Africa) and 48% (Asia) of the rangers indicate they are not adequately trained for their job. This lack of training can, and often does, mean the difference between life and death, and between arresting a poacher or letting him go.



A 'wounded' ranger being carried back to the vehicle for evacuation. This shot was taken during the filming of the Ranger Campus Emergency Field Care module, that trains rangers how to deal with gunshot wounds and other serious injuries. Photo courtesy of C. Baardman.

The World Wildlife Fund recently did a survey among rangers in 23 countries in Africa and Asia<sup>4,5</sup>. The survey revealed that 63% (Asia) and 82% (Africa) of the rangers have faced a life-threatening situation during their work. In the last 10 years, over 1.000 rangers have lost their lives during their work, of whom 75% by poachers.



Two Wildlife Works rangers encounter a herd of zebra while on patrol. Photo courtesy of C. Baardman

There are several reasons why not all rangers receive adequate training. One of them is that the required expertise for high-quality or specialised training, such as forensic awareness or first aid, is often not available at the local level.

This means the organisations are dependent on external, and often foreign, partners to deliver the training. The available budget and time on both sides restricts the duration of the training, making the moment of contact between the rangers and the instructor very short. In attempting to transfer a lot of knowledge in a very short time, the efficiency of the training is reduced, and rangers don't have a sense of ownership or have a way to follow up. The added disadvantage of not knowing each other's environment, language and/or culture compounds this problem even further.

Furthermore, the lack of an internationally recognised standard of quality and skill profile has given rise to a situation where everybody can deliver ranger training. This endangers the quality and legality of law-enforcement actions and training.

Rangers that have not received professional training will be less effective in stopping wildlife crime. They will act with less confidence, be less motivated and therefore be more prone to corruption. It may also lead to human rights abuses or in general a bad relationship with local communities.

Knowing the correct and most safe way to locate poachers, arrest them, collect evidence and hand them over to the authorities is a crucial first step towards halting wildlife crime.

# About Foundation Ranger Campus

The Ranger Campus Foundation was founded in April 2016, in the Netherlands. We aim to protect wildlife by strengthening law enforcement in protected areas. We do this by developing a professional curriculum and by encouraging global expert knowledge sharing into our Ranger Academy - an e-learning platform specially developed for rangers. With our work we want to improve ranger training and build ranger capacity around the world.

## Vision

Park rangers around the world are adequately trained to do their job safely and effectively, ensuring wildlife protection and good relations with the communities around their protected area.

Ranger training is given according to an officially recognised global quality standard and leads to official certification upon completion. Life-long learning, on-the-job training and evaluation of training effectiveness are seen as a prerequisite for good quality ranger training. The knowledge to implement ranger training is available locally and permanently.

## Mission

The Ranger Campus Foundation aims to protect wildlife by strengthening law enforcement in protected areas.

## Objectives

The main objectives of Ranger Campus are to;

- Develop a certified curriculum for rangers and their leaders;
- Establish a globally recognised ranger training standard;
- Enable access to professional training for rangers worldwide;
- Develop local knowledge and capacity - set up a train-the-trainer program;
- Develop a method for evaluating ranger competency levels and evaluate training effectiveness.

## Priorities 2016-2020

Based on our objectives, we have set the following three priority areas of work until 2020:

- Ranger Academy e-learning platform
- Train-the-trainer courses
- Curriculum & Standard Development



The last check before a patrol. Photo courtesy C. Baardman

# RC in 2016

## Planned activities

The 2016-2017 policy plan (in Dutch) identified the following planned activities for the period 2016-2017 and their level of completion by the end of 2016.

1. Development Ranger Academy e-learning platform (Q3 2016-Q2 2017) - Ongoing
2. Development modules for Ranger Academy (Q2-Q4 2017) - Ongoing
3. Development Emergency Field Care app for rangers (Q3 2016) - App completed
4. Start using Ranger Academy in protected areas worldwide (Q4 2017 - Q4 2018) - Not started yet
5. Fundraising (2016-2017) - Ongoing

## Completed activities & achievements in 2016

As it was the first year, the activities of Ranger Campus were mainly focused on setting up the foundation, building up a network and donor base, and initiating the first projects. An overview of our completed achievements in 2016:

- The foundation was awarded the ANBI status (public benefit organisation) by the Dutch tax authorities.
- Funds received from two sources; WNE INNO and the Triodos Foundation, with a total value of € 35k.
- Ranger Campus members attended the IUCN World Conservation Congress (from their own resources) and found new partners for the foundation.

- The website and database are hosted by BIT, a fully ISO certified data center.
- The foundation gained three new members of the Ranger Campus Advisory Network; Sean Willmore, Damien Mander and Rohit Singh (see Governance for more info)
- Luna, a 16-year old volunteer, spent 10 days in Kenya for Ranger Campus.



Luna interviewing a KWS and Wildlife Works ranger

## Ongoing Activities 2016 - 2017

In 2016 several projects were started that continued into 2017:

- Development e-learning platform Ranger Academy. App developers Brendan & MacKenzie were contracted to develop the platform for Ranger Campus. They started in November 2016, and are planning to complete it in Q3 2017. The app developers visited Kenya to discuss the platform with rangers.
- Development Emergency Field Care app. The app serves as reference material for rangers to go through the emergency medical protocol as fast and correctly as possible. To be tested by rangers in Kenya.

- Filming first module Emergency Field Care in Kenya. Filming took place in the first few weeks of January 2017, and is now being edited.
- Training a group of 85 rangers and their instructors at Wildlife Works. Boris has delivered training in one week periods to local ranger teams. This is also used to train the senior rangers to do the training themselves from the start of 2017.
- One wildlife crime analyst in training. A laptop and software have been provided and the ranger responsible for data collection at Wildlife Works has started

training on it. He can analyse the information gathered during patrols for more effective patrol planning in the future.

## Media coverage

Ranger Campus, starting out with only a website, has now extended its social media presence. The foundation can now be found on:

- [Facebook](#)
- [Instagram](#)
- [Twitter](#)

Ranger Campus was featured in an article in Trouw about [protecting nature's protectors](#).



Article and short video on the [WWF Netherlands website](#) about poaching.



Boris was interviewed for the Dutch radio show 'De Vroege Vogels', about the fight against poaching. Listen to the interview [here](#).



Two episodes of the Dutch TV programme 'De Buitendienst' were recorded in Kenya in 2016. Watch the episode [here](#).



# Governance

## Board members

Foundation Ranger Campus always has a minimum of three board members. New board members are appointed by the board and are selected based on their expertise and added value to the Foundation. They are appointed for life, unless they choose to leave or the other board members declare him/her as no longer fit to serve that role.

Being a board member of the Foundation is a volunteer position, and board members do not receive salaries or other forms of remuneration from the Foundation. Costs made for the Foundation can be reimbursed upon prior approval by the board.

The Ranger Campus board members, since 8 April 2016, are:

- Sil Kloppenburg, Chairman, since April 2016
- Dominique Noome, Treasurer, since April 2016
- Boris Vos, Secretary, since April 2016

## Advisory network

The Foundation also has a network of Advisors, that we can contact for specific questions or strategic issues. Our advisory board consists of:

- Marcel van Beest, Netherlands Forensic Institute, since 2017
- Damien Mander, International Anti Poaching Foundation, since 2016
- Sean Wilmore, Thin Green Line Foundation, since 2016
- Rohit Singh, WWF Cambodia, since 2016

## Board meetings and activities

The board meets several times a year. The board members responsible takes minutes and prepares reports of these meetings. These are presented to other board members for approval the next meeting.

Two board meetings were held in 2016; the first on the 4th of May in Wageningen, and the second on the 11th of December in Kenya.

## Financial Governance

Decisions with regards to expenses are taken in line with the aim of the Foundation. Day-to-day management of the finances of the Foundation are the responsibility of the Treasurer. The treasurer prepares a financial report to present during each board meeting. As indicated in our statutes, no individual board member has the power to control the equity of the Foundation as if it were his/her own. Foundation accounts are audited yearly by Kubus Accountants.

## Registration and Tax status

The official registration of the Foundation is 'Stichting Ranger Campus' with RSIN/ fiscal number 856 268 781. Ranger

Campus is officially registered as an ANBI (Public Benefit Organisation) by the Dutch tax authorities. An institution can be qualified as a Public Benefit Organisation solely when at least 90% of the institutions efforts are focused on the general good. It also provides a number of tax advantages to donors, and requires the foundation to comply with specific administrative and transparency requirements.



# Human Resources

## General

The Foundation does not have any employees, all activities are carried out by the board members on a voluntary basis.

## Volunteers

In 2016, Ranger Campus received one volunteer: Luna Bies, a high school student. Luna visited the Ranger Campus project at Wildlife Works in Kenya in November 2016, for about ten days. In those days she managed to interview many rangers and their family, local entrepreneurs and employees of Wildlife Works. The interviews are used to raise awareness about the life of rangers and their family on social media.

## Subject matter experts

The Ranger Campus Foundation could not do the work it has been doing in 2016 without the assistance of a group of specialists, or as we call them, subject matter experts (SME's).

We invite SME's to help us develop specific modules in our e-learning curriculum, making sure it is as accurate, current and relevant as possible for the rangers. The Ranger Campus Foundation is grateful for the voluntary contributions of several subject matter experts in 2016:

**Arjen Sterk**  
Medical Expert,  
Special Medics

Arjen assisted in setting up the curriculum for our Emergency Field Care module and prepare the filming phase of the module. In addition, Arjen ensures we have access to state of the art medical equipment for rangers.



**Alex Bik and Wido Potters**  
IT Experts,  
BIT

Alex and Wido have made sure that the Ranger Academy platform is hosted on secure servers at BIT. In addition, they have taken care of our website and email and the whole process of moving it.



**Wilco van den Akker**  
E-learning & Filming expert,  
Frostnip Films

Wilco, also known as the 'Swiss army knife', is an e-learning expert, experienced filmmaker and educational developer. As such, Wilco is responsible for filming and developing the e-learning modules in Ranger Academy.

## FrostnipFilms

# Partners & Memberships

Ranger Campus collaborates with a number of other organisations for reaching our goals.

We operate according to a set of principles:

- **A common vision.** Organisations we work with recognise the importance and role of rangers and ranger training in conservation.
- **Results-based approach.** We evaluate our work and expect partner organisations to do the same. Success and failure are equally important to share.
- **Collaborate and assist where possible.** We build partnerships based on trust, openness and a genuine desire to contribute our expertise. We expect our partners to do the same.

## International Partners

Our international partners are:

- The International Anti-Poaching Foundation (IAPF)



- The Thin Green Line Foundation (TGL)



## Local Partners

Kenya:

- The Kenya Wildlife Service (KWS)



- Wildlife Works



## Memberships

Ranger Campus Foundation:

- Associate member of the International Ranger Federation



Board members:

- Member of the IUCN World Commission on Protected Areas (WCPA)
- Member of the IUCN Commission on Ecosystem Management



# Financial Resources

Fundraising efforts for the Ranger Campus Foundation were initiated in April 2016.

## Subsidies

- Ranger Campus received a € 10.000,- grant from the INNO Fund, WWF the Netherlands. This grant was awarded for the project 'Testing & Evaluation Mission Ranger Campus Toolbox', field-testing the usefulness and functioning of our app as well as the hardware it would be used with in Kenya. To start in 2017.
- The Triodos Foundation donated € 25.000,- for the development of the Ranger Academy e-learning platform and filming of the first module; Emergency Field Care, in Kenya.
- Media College in Amsterdam developed an early version of the Ranger Academy e-learning platform for one of their courses. The project was co-managed with Media College teacher Ed Schenk and Amsterdam University of Applied Sciences teacher Roxy van de Langkruis. The project was very useful for identifying future difficulties in the design proces of the platform.
- An in-kind contribution worth € 500,- was received from Rotary Club Bussum. The club paid a communication expert to help the Ranger Campus board members develop text for the website.
- Board member Sil Kloppenburg donated € 40,-, the repair costs of a laptop meant for a ranger in Kenya.
- Board member Dominique Noome donated € 2.753,58 worth of expenses made for the foundation in 2016. These consisted of items such as costs for the website, meeting costs and travel and attendance costs for the IUCN World Conservation Congress in Hawai'i in September 2016.

## Donations

No donations from individuals were received in 2016.

## In-kind contributions

- Artur, Guyon, Muhammed, Remco, Sander and Mitchell, students at the



Tsavo elephants. Photo courtesy C. Baardman

**Stichting Ranger Campus**  
based in Wageningen

**Balance sheet as of December 31, 2016**

**Assets**

(in euro's)

	<u>Explanatory notes</u>	<u>31 December 2016</u>	
<b>NON-CURRENT ASSETS</b>			
<b>Intangible fixed assets</b>	A		
Development expenses		<u>5.703</u>	5.703
<b>Tangible fixed assets</b>	B		
Inventory		<u>368</u>	368
<b>CURRENT ASSETS</b>			
<b>Receivables and accruals</b>	C		
Income taxes and social charges		1.537	
Accrued income		<u>2.721</u>	4.258
<b>Cash and cash equivalents</b>	D		<u>15.096</u>
			<u><b>25.425</b></u>

**Stichting Ranger Campus**  
based in Wageningen

**Balance sheet as of December 31, 2016**

		<b>LIABILITIES</b>	
		<b>31 December 2016</b>	
<i>(in euro's)</i>			
	<b><u>Explanatory notes</u></b>		
<b>Equity</b>	E		
Foundation capital		<u>4.602</u>	4.602
<b>Current liabilities and accruals</b>	F		
Accruals		<u>20.823</u>	<u>20.823</u>
			<b><u><u>25.425</u></u></b>

# Stichting Ranger Campus

based in Wageningen

## Statement of income and expenses 2016

(in euro's)

	<u>Explanatory notes</u>	<b>Budget 2016</b>	<b>2016</b>
Income	G	17.500	20.411
<b>Available from fundraising</b>		17.500	20.411
Spent on the objective	H	12.500	12.314
Execution expenses	I	5.000	3.495
		17.500	15.809
<b>Operating result</b>		-	4.602
<b>Surplus</b>		-	<b>4.602</b>
Surplus appropriation			
To foundation capital		-	4.602
To designation reserves		-	-
		-	4.602

**Stichting Ranger Campus**  
based in Wageningen

## **Accounting policies**

### **Legal and activities**

The organization was founded as a foundation, with the object of:  
Protecting wildlife by strengthening law enforcement in protected areas.

## **Accounting policies**

### General

The financial statements have been prepared under the historical cost convention. The accounting principles applied to the valuation of assets and liabilities and the determination of results in these financial statements are based on the assumption of continuity of the foundation.

## **Accounting policies for the valuation of assets and foundation capital and liabilities**

### Assets and liabilities

Unless otherwise stated, all assets and liabilities are stated at nominal value.

### Intangible fixed assets

#### *Development expenses*

The amortized development expenses concern the cost with regard to the development of devices and instruments to assist rangers in their work. Straight-line depreciation is applied.

### Tangible fixed assets

#### *Office equipment*

The office equipment is stated at purchase price minus the straight-line depreciation, based on the expected life (up to 10 years).

### Receivables and accruals

The receivables and accruals are stated at nominal value less any required provision for uncollectable receivables.

### Cash and cash equivalents

Cash and cash equivalents are at free disposal of the foundation and consist of directly collectable claims on credit facilities and cash facilities, unless stated otherwise.

### Current liabilities and accruals

The current liabilities and accruals are liabilities with a term of less than one year and are stated at nominal value, unless otherwise stated.

**Stichting Ranger Campus**  
based in Wageningen

## **Accounting policies**

### **Accounting policies for the statement of income and expenses**

#### Income

Income is recognised on an accrual basis in accordance with the substance of the relevant agreements and the nature and progress of the projects concerned.

#### Depreciation

Depreciation on fixed assets are calculated by means of steady rates of the historical purchase price, respective spent costs, based on the expected lifetime, in accordance with the principles stated under the accounting policies.

#### Other operating expenses

Other operating expenses are attributed to the period to which they refer.

**Stichting Ranger Campus**  
based in Wageningen

**Balance sheet notes**

(in euro's)

**NON-CURRENT ASSETS**

**A) Intangible fixed assets**

**Development  
expenses**

*Statement of changes 2016:*

Position as at 31 December 2016

Investments

Amortization

Position as at 31 December 2016

-

5.890

(187)

**5.703**

*Recapitulation of the book value at 31 December 2016:*

Purchase price

Amortization

5.890

(187)

**5.703**

**B) Tangible fixed assets**

**Office  
equipment**

*Statement of changes 2016:*

Position as at 31 December 2016

Investments

Depreciation

Position as at 31 December 2016

-

387

(19)

**368**

*Recapitulation of the book value at 31 December 2016:*

Purchase price

Depreciation

387

(19)

**368**

**CURRENT ASSETS**

**C) Receivables and accruals**

*Recapitulation:*

Income taxes and social charges

Accrued income

**31-12-2016**

1.537

2.721

**4.258**

**Stichting Ranger Campus**  
based in Wageningen

**Balance sheet notes**

(in euro's)

*Further specification of the receivables and accruals:*

**Income taxes and social charges**

**31-12-2016**

Receivable Value Added Tax

**1.537**

**Accrued income**

Accrued income

**2.721**

**D) Cash and cash equivalents**

Triodos Bank NL71TRIO0197604056

**15.096**

**Stichting Ranger Campus**  
based in Wageningen

**Balance sheet notes**

(in euro's)

**FOUNDATION CAPITAL AND LIABILITIES**

**E) Foundation capital**

<i>Recapitulation</i>	<b>31-12-2016</b>
Foundation capital	<b>4.602</b>

*Further specification and movements:*

**Foundation capital**

	Initial capital at 08-04-2016	Other movements	Surplus / deficit for the period 2016	Capital at 31- 12-2016
Stichting Ranger Campus	-	-	<b>4.602</b>	<b>4.602</b>

**F) Current liabilities and accruals**

<i>Recapitulation</i>	<b>31-12-2016</b>
Accruals	<b>20.823</b>

*Further specification of the book liabilities and accruals:*

**Accruals**

Accruals	<b>20.823</b>
----------	---------------

# Stichting Ranger Campus

based in Wageningen

## Statement of income and expenses 2016 notes

(in euro's)

	<b>budget 2016</b>	<b>2016</b>
<b>G) Income</b>		
Income from own fundraising	<b>17.500</b>	<b>20.411</b>
<i>Further specification of income from own fundraising:</i>		
<b>Income from own fundraising</b>		
Donations and gifts	-	2.911
Funds and foundations	5.000	5.000
Funds from foundations	12.500	12.500
	<b>17.500</b>	<b>20.411</b>
<b>Average number of employees</b>		
<i>Explanation:</i>		
During the reported period there were no employees.		
<b>H) Spent on the objective</b>		
Amortization on intangible fixed assets	-	187
Travel and accommodation expenses	12.500	12.127
	<b>12.500</b>	<b>12.314</b>
<i>Further specification of the depreciation and amortization expenses:</i>		
<b>Amortization on intangible fixed assets</b>		
Amortization development expenses		187
<b>Other expenses on the objective</b>		
Travel and accommodation expenses	12.500	12.127
<b>I) Other operating expenses</b>		
Execution expenses	<b>5.000</b>	<b>3.495</b>

## Stichting Ranger Campus

based in Wageningen

### Statement of income and expenses 2016 notes

(in euro's)

	<b>budget 2016</b>	<b>2016</b>
<i>Further specification of the other operating expenses:</i>		
<b>Execution expenses</b>		
Accounting and administrative expenses		972
Advisory and formation expenses		478
Office equipment		382
Computer expenses		496
Contributions and subscriptions		85
Meeting expenses		158
Study/congress		780
Bank interest and bank charges		125
Depreciation on tangible fixed assets		19
	<b>5.000</b>	<b>3.495</b>

## INDEPENDENT AUDITOR'S REPORT

To: The Board of Directors of Stichting Ranger Campus

### A. Report on the audit of the financial statements 2016 included in the annual accounts

#### Our opinion

We have audited the financial statements 2016 of Stichting Ranger Campus, based in Wageningen.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Stichting Ranger Campus as at 31 December 2016, and of its result for 2016 in accordance with the Guideline for annual reporting 640 'Not-for-profit organizations' of the Dutch Accounting Standards Board.

#### The financial statements comprise:

1. the balance sheet at 31 December 2016;
2. the statement of income and expenses for 2016;
3. the notes comprising a summary of the significant 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 Ranger Campus 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. Description of responsibilities regarding the financial statements

#### Responsibilities of the board for the financial statements

The Board is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 640 'Not-for-profit organizations' of the Dutch Accounting Standards Board. Furthermore, the board is responsible for such internal control as the board 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, the board is responsible for assessing the foundations ability to continue as a going concern. Based on the financial reporting frameworks mentioned, the board should prepare the financial statements using the going concern basis of accounting unless the board either intends to liquidate the foundation or to cease operations, or has no realistic alternative but to do so.

The Board should disclose events and circumstances that may cast significant doubt on the foundations ability to continue as a going concern in the financial statements.

### **Our responsibilities for the audit of the financial statements**

Our objective is to plan and perform the audit assignment 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 skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- 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 foundations internal control;
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board;
- Concluding on the appropriateness of the board'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 foundations 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 the foundation 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 those charged with governance 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.

Dordrecht, 2 August 2017

Accountantskantoor KUBUS Dordrecht,



Drs. A.L. Spruit RA

## Plans for 2017

While 2016 was mainly focused on setting up the foundation, planning, fundraising and building up the network, 2017 is the year of execution.

Major plans for 2017 center on finishing the Ranger Academy platform, expanding the number of modules available and a new leadership program in Eastern Africa. An overview:

- A new website at [www.rangercampus.org](http://www.rangercampus.org) - adapted to various audiences.
- Continued fundraising activities for the e-learning modules and completion of the Ranger Academy platform.
- Evaluation Ranger Academy platform and first module by rangers at various locations.
- Development of further modules for Ranger Academy, such as:
  - Search
  - Arrest
  - Forensic Awareness
- Ranger Campus will deliver the curriculum, assessment and standards to the Anti-Poaching Ranger Leadership Program (see text box).

### Anti-Poaching Ranger Leadership Program

Ranger Campus is part of a project group setting up a leadership program in Southern Africa.

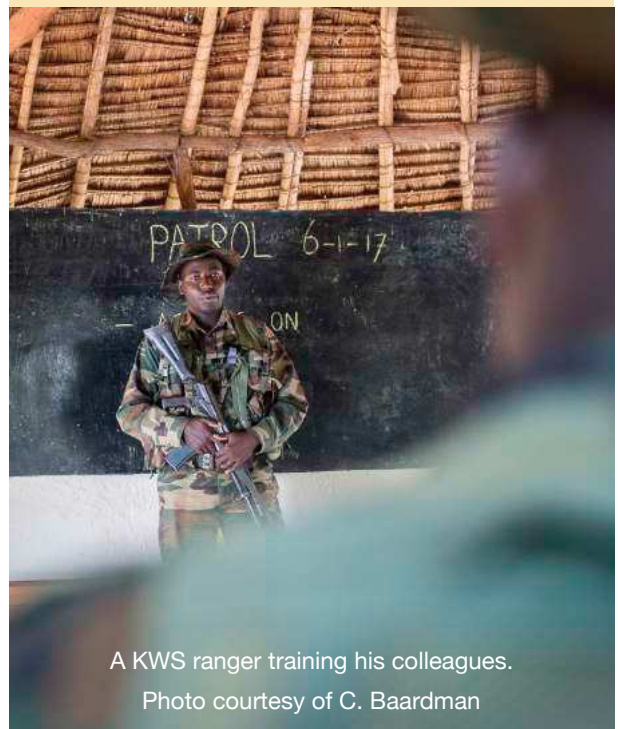
It aims to develop and deploy elite African anti-poaching managers and instructors into the conservation industry.

Key points of the program:

High quality, continuous (capacity) development program.

Professional evaluation and assessment structures for all trainees.

Certified training curriculum.



A KWS ranger training his colleagues.  
Photo courtesy of C. Baardman

Further details of the project to be disclosed as the starting date approaches.

# Abbreviations

IAPF	International Anti Poaching Foundation
IUCN	International Union for the Conservation of Nature
KWS	Kenya Wildlife Service
SME	Subject Matter Expert
TGL	Thin Green Line Foundation
WNF	Wereld Natuur Fonds (WWF Netherlands)
WWF	World Wide Fund for Nature

# References

1. Nellemann, C. (Editor in Chief); Henriksen, R., Kreilhuber, A., Stewart, D., Kotsovou, M., Raxter, P., Mrema, E., and Barrat, S. (Eds). 2016. The Rise of Environmental Crime – A Growing Threat To Natural Resources Peace, Development And Security. A UNEP-INTERPOL Rapid Response Assessment. United Nations Environment Programme and RHIPTO Rapid Response–Norwegian Center for Global Analyses, [www.rhipto.org](http://www.rhipto.org)
2. African Wildlife Foundation. 2016 Elephant. <http://www.awf.org/wildlife-conservation/elephant>
3. Save the Rhino. 2016 Rhino population statistics. [https://www.savetherhino.org/rhino\\_info/rhino\\_population\\_figures](https://www.savetherhino.org/rhino_info/rhino_population_figures)
4. WWF. 2016 Ranger Perceptions Africa. <http://www.worldwildlife.org/publications/ranger-perceptions-africa>
5. WWF. 2016 Ranger Perceptions Asia. [http://assets.worldwildlife.org/publications/861/files/original/Ranger\\_Perception\\_Survey\\_\(Asia\).pdf?1456408489&\\_ga=1.104748800.1674655003.1467841562](http://assets.worldwildlife.org/publications/861/files/original/Ranger_Perception_Survey_(Asia).pdf?1456408489&_ga=1.104748800.1674655003.1467841562)