

RHINO ARK UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

RHINO ARK UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J N Bowden Mr C N Kuhle Sir C D Kaberry Bt. Mr W T Latta Ms H M Feather Mr K R D B Shah Mr I R Purcell Mr B J Woodhams
President	Lord Aberdare DL
Patrons	Jonathan Scott Angela Scott Robert Lindsay
Charity number	1047083
Principal address	Acorn Wood Swan Lane Edenbridge Kent TN8 6AH
Independent Examiner	Place Campbell First Floor Medway House 18 - 22 Cantelupe Road East Grinstead West Sussex RH19 3BJ
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Mailing Kent ME19 4JQ

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RHINO ARK UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees of Rhino Ark UK present their report and financial statements for the year ended 31 December 2025. The charity number is 1047083 and its office's principal address is Acorn Wood, Swan Lane, Edenbridge, Kent TN8 6AH.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The object of the Charity is to assist in the protection and preservation of the fauna and flora, in particular but not exclusively, the black rhino in the Aberdare Park Rhino Sanctuary, and other mountain eco systems within East Africa.

Since 1995 the management of the charity and fundraising activities have been undertaken by the Trustees and Volunteers, none of whom received any remuneration in the year.

The Trustees have paid due regard to guidance issued by the Charity Commission (including those on public benefit) in deciding what activities the charity should undertake.

Achievements and performance

We continued to promote our aims and lift our profile of the work that is carried out by The Rhino Ark Kenya Charitable Trust (RAKCT) in the environment and biodiversity mountain and forest areas in Kenya. We submitted applications for a variety of grants for funding, in particular for continuing the building of electrified fences, conservation and rainwater harvesting at schools in the RAKCT conservation education programme. All this work will help to severely reduce human wildlife conflict and make safe routes for children to pass to school as well as provide a safe source of water at the schools. This also covers working with local communities who provide much support in helping in cessation of killing, poaching, snaring of wildlife, illegal logging for both charcoal and burning as fuel and degradation of the biodiversity as well as for the improvement of their livelihoods under the UNs Sustainable Development Goals. RAKCT continues all its work with trusted public and private parties.

The annual major fundraising event – The Rhino Charge in Kenya - was held again and we received donations of £134,914 before Gift Aid recovery. Our Trustee John Bowden continued his success in the event as his Car No 9 was the winner of the unmodified vehicles for the fifth year in succession.

In connection with RAKCT we applied for a grant for a new 30km fence in Southwest Mau. This was very kindly awarded by the Swire Charitable Trust in the sum of £63,600. In association with further funding receivable in Kenya this fence was completed by 31 December. With fence building in other areas the total fencing protecting the mountain and forest areas is 830km and will continue through 2026 in Kakamega and Mount Kenya in particular.

The London Marathon was held again in April with five successful runners. We attended for the fourth year the Goodwood Festival of Speed over four very hot and dusty days and are grateful for their sponsors to permit us free attendance and for those who donated to and visited our stand. In addition, we attended the Kenya in the Park event in London and obtained donations and new supporters.

In May we held the second UK Rhino Challenge at Pippingford Park in East Sussex doubling our participants. This is a fun family cycling event for teams with a variety of small tasks associated with the type of conservation work we support. Attendees were from new and old supporters and were provided with refreshments by a third party. We thank Pippingford Park Co Ltd for the hire of the area used.

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FOR THE YEAR ENDED 31 DECEMBER 2025

In February Rhino Ark's global ambassador Lucy Shepherd gave a presentation for us at the Royal Geographical Society in London when she was in discussion with Alex Bescoby "connecting conservation with communities" through her various travels including those to Kenya in 2023. This event continued to provide us with new Friends of Rhino Ark. In October we also attended an event sponsored by Audley Travel at which Lucy talked of her travels with mention of her support for Rhino Ark.

Through 2026 we will continue to make grant applications, raising our profile on social media, attending shows and events where practical and supporting our fundraisers. We are also looking to form new corporate and trust partnerships following a major review of Rhino Ark's public relations, marketing and fundraising strategies due to be completed in the first quarter of 2026.

Financial review

We take this opportunity to thank all our donors across the fundraising events and those making general donations towards our aims. We also thank the team from Rhino Ark Kenya Charitable Trust for their support in providing relevant documentation and fundraising material.

Our fundraising this year was the highest ever in the sum of £251,601. As noted above, this was substantially provided through the Rhino Charge donations of £134,914 and the Swire Charitable Trust grant of £63,600. Included in the Rhino Charge donations was a further matching fund donation from The Big Give Green Fund for £8,000 being used with our supporters' donations for additional pedestrian and vehicular gates and rainwater harvesting systems at five schools in the Mt Kenya area. At end of the year, we also received £6,000 from the Kitchen Table Trust for rainwater harvesting systems at a further four schools in the Aberdares. As a result of fundraising by our runners in the London Marathon and their supporters' funds were used to build rainwater harvesting systems at 12 schools in Eburu and SW Mau. Gift Aid received in the year was £13,044 with other kinds of donations of £13,007.

As a result of our overall fundraising, we donated £220,600 to RAKCT.

The trustees are satisfied with the financial activity during the year and the position at the balance sheet date. The accounts have been prepared on a going concern basis and there are no uncertainties to report at this date.

Structure, governance and management

The Charity was formed by a Declaration of Trust on 15 May 1995 and registered with the Charity Commission on 8 June 1995. A new Declaration of Trust was made on 7 March 2013.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr J N Bowden
Mr C N Kuhle
Sir C D Kaberry Bt.
Mr W T Latta
Ms H M Feather
Mr K R D B Shah
Mr I R Purcell
Mr B J Woodhams

In selecting individuals for appointment as trustees, the trustees must have regards to the skills, knowledge and experience needed for the effective administration of the charity.

The day-to-day management and post as Chairman of the charity has been delegated to Sir C Kaberry Bt. in the year with relevant support from all trustees. Four of our trustees visited Kenya in the year to see and discuss the projects being carried out by Rhino Ark Kenya Charitable Trust. In particular the Chairman spent two weeks in Kenya visiting the RAKCT Head Office and all the five major project areas. During the field visits he met with

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

field managers, fence building teams, local community associations, schools provided with rainwater harvesting systems from our fundraising and staff from RRAKCT's government partners at Kenya Wildlife Services and Kenya Forest Services.

The Board held four formal meetings in the year.

Safeguarding

Our Safeguarding policy was reviewed this year and remains applicable to all Trustees and those people working with us at our events. The policy is available on our page on the Rhino Ark website.

All Trustees and visitors to Kenya on behalf of the Charity are made aware of the Rhino Ark Kenya Charitable Trust policies for Safeguarding and Child Protection and requested to abide by them. These policies are posted on the rhinoark.org website on the front page.

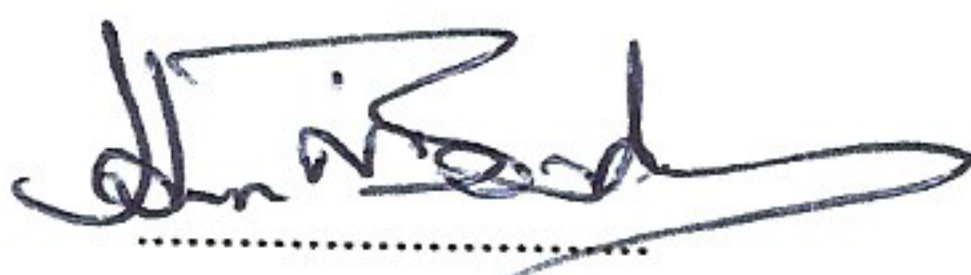
Financial Risk

The Trustees have assessed the major risks to which charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

As part of the above the Trustees reviewed the financial risks of not receiving funds when the major fundraising Rhino Charge event is cancelled and there is an economic downturn affecting the level of direct donations both online and at events we hold. We also reviewed our Financial Controls so that fraud is not committed by Trustees for both payments made and income received.

The Trustees consider that good controls are in place to ensure that the charity remains solvent and that donations to our associated charity are well managed.

The Trustees' report was approved by the Board of Trustees on



Mr J N Bowden

Trustee

Dated: 18.2.26



Sir C D Kaberry Bt.

Trustee

Dated: 18/2/26

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STATEMENT OF TRUSTEES' RESPONSIBILITIES **FOR THE YEAR ENDED 31 DECEMBER 2025**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RHINO ARK UK

I report to the Trustees on my examination of the financial statements of Rhino Ark UK (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Mr Mark Watkins



Place Campbell

Chartered Certified Accountants

First Floor Medway House
18 - 22 Cantelupe Road
East Grinstead
West Sussex
RH19 3BJ

Dated:

18/02/2026

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Total 2024 £
Income from:	Notes		
Charitable Income	2	250,882	128,773
Investments	3	718	919
Total income		<u>251,600</u>	<u>129,692</u>
Expenditure on:			
Raising funds		12,763	8,324
Charitable activities		5,376	6,042
Remittance to Charitable Trust	8	223,600	130,000
Total resources expended		<u>241,739</u>	<u>144,366</u>
Net (expenditure)/income for the year/ Net movement in funds		9,861	(14,674)
Fund balances at 1 January 2025		19,166	33,840
Fund balances at 31 December 2025		<u>29,027</u>	<u>19,166</u>

The statement of financial activities includes all gains and losses recognised in the year.

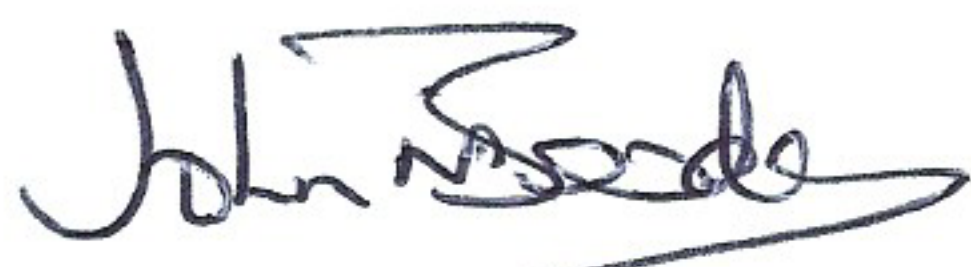
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	10	6,987		7,282	
Cash at bank and in hand		23,640		14,284	
Stock	11	200		-	
		<u>30,827</u>		<u>21,566</u>	
Creditors: amounts falling due within one year					
Other creditors	12	1,800		2,400	
		<u>1,800</u>		<u>2,400</u>	
Net current assets			29,027		19,166
Net assets excluding pension liability			<u>29,027</u>		<u>19,166</u>
			<u>29,027</u>		<u>19,166</u>
The funds of the charity					
Unrestricted funds			29,027		19,166
			<u>29,027</u>		<u>19,166</u>

The financial statements were approved by the Trustees on 18.2.2026


Mr J N Bowden
Trustee


Sir C D Kaberry Bt.
Trustee

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The Charity was formed by a Declaration of Trust on 15 May 1995 and registered with the Charity Commission on 8 June 1995. A new Declaration of Trust was made on 7 March 2013.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document dated 7 March 2013, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustee continues to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are income from investments, grants and donations received and are available for use at the discretion of the Trustees in furtherance of their charitable objectives. There was no fund designated for other purposes.

1.4 Incoming resources

Income is recognised when the charity received it.

Cash donations are recognised on receipt. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of receipt.

1.5 Resources expended

Expenditure is recognised on the accounts on an accrual basis.

Costs of generated funds are those incurred in attracting voluntary income, or incurred in fundraising activities.

Charitable expenditure comprises costs incurred by the charity providing activities and services for its beneficiaries.

Support and administration costs of the charity relate to the costs of running the charity and include any costs which cannot be specifically identified to any other expenditure.

1.6 Financial instruments

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

2 Charitable Income

	2025 £	2024 £
Event- Rhino Charge Kenya		
Grants	134,914	94,272
Ride London Essex	69,600	1,000
London Marathon	-	4,130
Gift Aid Tax claims	16,612	9,977
Royal Geographical Society event	13,044	10,917
UK Rhino Challenge	2,270	-
Donations	1,435	2,786
	13,007	5,691
	<u>250,882</u>	<u>128,773</u>

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest received	<u>718</u>	<u>919</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

4 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Fundraising	2,841	-	2,841	2,066
London marathon	2,426	-	2,426	3,568
Ride London Essex	-	-	-	1,077
UK Rhino Challenge	1,443	-	1,443	1,612
Royal Geographical Society event	6,053	-	6,053	-
Insurance	137	-	137	126
Bank Charges	201	-	201	220
Fees	3,238	-	3,238	3,296
Independent examiner fees	-	1,800	1,800	2,402
	<u>16,339</u>	<u>1,800</u>	<u>18,139</u>	<u>14,367</u>
Analysed between				
Fundraising	12,763	-	12,763	8,323
Charitable activities	3,576	1,800	5,376	6,044
	<u>16,339</u>	<u>1,800</u>	<u>18,139</u>	<u>14,367</u>

5 Net movement in funds

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

2025 £	2024 £
<u>1,800</u>	<u>2,402</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Trustees' travel expenses to and from Kenya and whilst in Kenya are borne by themselves.

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

8 Remittance to Charitable Trust of Rhino Ark Kenya

During the year £223,600 (2024 £130,000) was donated to Rhino Ark Kenya Charitable Trust, an associated charity.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

Amounts falling due within one year:	2025 £	2024 £
Prepayments	6,987	7,282
	<u>6,987</u>	<u>7,282</u>

11 Balance Sheet Valuation

Cash and cash equivalents include cash in hand; deposits held at call with banks and bank overdrafts.

Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Stock has been valued at the lower of cost or net realisable value.

12 Other creditors falling due within one year

	2025 £	2024 £
Accruals	1,800	2,400
	<u>1,800</u>	<u>2,400</u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
General funds	<u>19,166</u>	<u>251,600</u>	<u>(241,739)</u>	<u>29,027</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

13 Unrestricted funds

Previous year:

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	33,840	129,692	(144,366)	19,166