

CARE FOR WILD RHINO SANCTUARY (UK)

England & Wales · Charity number 1187193

Details

Status Registered

Legal form CIO

Registered 2020-01-03

Register [View on the Charity Commission register](#)

Contact

Address Coyle White Devine
Boughton Business Park
Bell Lane
Amersham
Buckinghamshire
HP6 6FA

Phone 02033011113

Email peter.coyle@cwd-law.com

Activities

Objects: FOR THE PUBLIC BENEFIT, THE CONSERVATION OF ENDANGERED SPECIES, IN PARTICULAR RHINOCEROSSES, BY: A) RESCUING AND CARING FOR ANIMALS, IN PARTICULAR RHINOCEROSSES; B) SUPPORTING EDUCATION, HEALTH AND EMPLOYMENT IN AREAS WITH ENDANGERED SPECIES WITH THE AIM OF REDUCING THE INCIDENTS OF POACHING AND SUPPORT CONSERVATION IN THOSE AREA; AND C) MAKING GRANTS FOR WORK TO SUPPORT CONSERVATION.

Activities: Rescuing and caring for animals, in particular rhinoceroses. Supporting education, health and employment in areas with endangered species with the aim of reducing the incidents of poaching and support conservation in those areas. Making grants for work to support conservation.

Classification

- **How:** Makes Grants To Organisations
- **What:** Animals
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£215,253	£227,755	-	-
2024-02-29	£325,421	£378,346	-	-
2023-02-28	£433,365	£413,120	-	-
2022-02-28	£180,208	£161,447	-	-
2021-02-28	£485,749	£396,104	-	-

Trustees

Name	Role	Appointed
Christopher Charles de Bruno Austin	Chair	2020-01-03
Anthony Robert Armond Watts		2025-04-04
PETER JAMES COYLE		2024-05-14
Petronella Erndina Nieuwoudt		2020-01-03
Susan May Robbie		2024-06-18

CARE FOR WILD RHINO SANCTUARY (UK)

England & Wales - Charity number 1187193

Accounts

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

CARE FOR WILD RHINO SANCTUARY (UK)

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CARE FOR WILD RHINO SANCTUARY (UK)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 28 FEBRUARY 2025

Trustees	C C de Bruno Austin W T Barber (resigned 18 June 2024) C Barnes (appointed 18 June 2024, resigned 4 April 2025) P Coyle (appointed 14 May 2024) D J Lawrence (resigned 18 June 2024) P E Nieuwoudt S M Robbie (appointed 18 June 2024) A R A Watts (appointed 4 April 2025)
Charity registered number	1187193
Principal office	Coyle White Devine Boughton Business Park Bell Lane Amersham Buckinghamshire HP6 6FA
Independent examiner	C P J Dougherty, FCA Lakin Rose Limited Chartered Accountants Cambridge House Camboro Business Park Girton Cambridge CB3 0QH
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 28 FEBRUARY 2025

The Trustees present their annual report together with the financial statements of Care for Wild Rhino Sanctuary (UK) for the year 1 March 2024 to 28 February 2025.

Objectives and activities

a. Policies and objectives

Care for Wild Rhino Sanctuary was registered on 3rd January 2020 to advance awareness of the issues threatening species facing extinction globally, with initial focus on the global rhino population, and making grants to help protect the rhino population for future generations. Particular emphasis is on the rescue, care and rehabilitation of juvenile and adult rhinos in Southern Africa requiring such care as a result of poaching or other threats.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The charity achieves these objectives through the raising of funds for the provision of grants. Fundraising has been achieved via personal and corporate donations, fundraising events and the sublicensing of the Care for Wild brand in order to earn royalties. In addition, the charity is engaged in publicising the plight of the rhino species through the use of presentations, social media and other means.

Achievements and performance

a. Main achievements of the Charity

During the reporting period the charity raised donations which totalled £216,759. With other reserves, these donations allowed the charity to make grants totalling £196,025 to the Care for Wild Rhino Sanctuary in South Africa, which has now (a) rescued 131 rhinos (b) seen 27 calves born to rescued rhinos (c) extended the parameters of its wildlife reserve by another 28,000 hectares and (d) created around 1,000 new jobs.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

At the end of the reporting period the charity had available funds of £63,224.

At the date of this report the charity has a policy for holding reserves sufficient to cover any ongoing liabilities that would require payment.

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

Structure, governance and management

a. Constitution

Care for Wild Rhino Sanctuary (UK) is registered in England & Wales under charity number 1187193. The registered address is Coyle White Devine, Boughton Business Park, Bell Lane, Amersham, Buckinghamshire, HP6 6FA.

The charity is incorporated as a Charitable Incorporated Organisation

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Governing Document.

The trustees are listed on page 1. Unless otherwise provided for in the Governing Document trustees are appointed for a term of three years, after which they may put themselves forward for re-appointment. The Governing Document provides for a minimum of three trustees.

The selection of individuals for appointment as charity trustees will have regards to the skills, knowledge and experience appropriate to the needs of the charity.

c. Organisational structure and decision-making policies

At regular trustees' meetings, the trustees agree the broad strategy and areas of activity for the Charity, including consideration of grant making, reserves, risk management and fundraising strategies. The day to day administration of grants and the processing and handling of applications prior to consideration by the trustees is delegated to the trustees based in the UK and France.

All trustees give of their time freely and no trustee remuneration was paid during the period. Details of trustee expenses are disclosed in note 11 to the accounts. Trustees are required to disclose all relevant interests and register them with the board of trustees and in accordance with the Charity's policy withdraw from decisions where a conflict of interest arises.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

Statement of Trustees' responsibilities

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 & 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees on 23 Dec 2025 and signed on their behalf by:

Peter Coyle

Peter Coyle (Dec 23, 2025, 1:19pm)

P Coyle
Trustee

CARE FOR WILD RHINO SANCTUARY (UK)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 28 FEBRUARY 2025

Independent Examiner's Report to the Trustees of Care for Wild Rhino Sanctuary (UK) ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 28 February 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

CARE FOR WILD RHINO SANCTUARY (UK)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 23 Dec 2025

Christopher Dougherty (Dec 23, 2025,

C P J Dougherty, FCA

Lakin Rose Limited

Chartered Accountants
Cambridge House
Camboro Business Park
Girton
Cambridge
CB3 0QH

CARE FOR WILD RHINO SANCTUARY (UK)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:					
Donations and legacies	3	160,759	56,000	216,759	226,561
Other trading activities	4	(1,667)	-	(1,667)	98,694
Investments	5	161	-	161	166
Total income		159,253	56,000	215,253	325,421
Expenditure on:					
Raising funds	6	19,015	-	19,015	100,888
Charitable activities	8	112,965	95,775	208,740	277,458
Total expenditure		131,980	95,775	227,755	378,346
Net movement in funds		27,273	(39,775)	(12,502)	(52,925)
Reconciliation of funds:					
Total funds brought forward		35,951	39,775	75,726	128,651
Net movement in funds		27,273	(39,775)	(12,502)	(52,925)
Total funds carried forward		63,224	-	63,224	75,726

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 19 form part of these financial statements.

CARE FOR WILD RHINO SANCTUARY (UK)

**BALANCE SHEET
AS AT 28 FEBRUARY 2025**

	Note	28 February 2025 £	29 February 2024 £
Fixed assets	12	-	-
Current assets			
Debtors	13	30,009	6,728
Cash at bank and in hand		42,495	71,608
		<u>72,504</u>	<u>78,336</u>
Current liabilities			
Creditors: amounts falling due within one year	14	(9,280)	(2,610)
Net current assets		<u>63,224</u>	<u>75,726</u>
Total net assets		<u><u>63,224</u></u>	<u><u>75,726</u></u>
Charity funds			
Restricted funds	15	-	39,775
Unrestricted funds	15	63,224	35,951
Total funds		<u><u>63,224</u></u>	<u><u>75,726</u></u>

The financial statements were approved and authorised for issue by the Trustees on 23 Dec 2025 and signed on their behalf by:

Peter Coyle

Peter Coyle (Dec 23, 2025, 1:19pm)

P Coyle
Trustee

The notes on pages 9 to 19 form part of these financial statements.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

1. General information

The Charity is a charitable incorporated organisation. The address of the registered office is Coyle White Devine, Boughton Business Park, Bell Lane, Amersham, Buckinghamshire, HP6 6FA.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Care for Wild Rhino Sanctuary (UK) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	160,759	56,000	216,759	226,561
	<u>160,759</u>	<u>56,000</u>	<u>216,759</u>	
<i>Total 2024</i>	<u>159,561</u>	<u>67,000</u>	<u>226,561</u>	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Fundraising	-	-	90,044
	<u>-</u>	<u>-</u>	
<i>Total 2024</i>	<u>90,044</u>	<u>90,044</u>	

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Royalties and commissions received	(1,667)	(1,667)	8,650
	<u>(1,667)</u>	<u>(1,667)</u>	
<i>Total 2024</i>	<u>8,650</u>	<u>8,650</u>	

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income	161	161	166
<i>Total 2024</i>	166	166	

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising events expenditure	8,208	8,208	56,466
Fundraising consultancy	10,807	10,807	44,422
	19,015	19,015	100,888
<i>Total 2024</i>	100,888	100,888	

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

7. Analysis of grants

	Grants to Institutions 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Care for Wild Rhino Sanctuary	196,025	196,025	254,523
	<u>196,025</u>	<u>196,025</u>	
<i>Total 2024</i>	<u>254,523</u>	<u>254,523</u>	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Charitable activities	112,965	95,775	208,740	277,458
	<u>112,965</u>	<u>95,775</u>	<u>208,740</u>	
<i>Total 2024</i>	<u>208,983</u>	<u>68,475</u>	<u>277,458</u>	

9. Analysis of expenditure by activities

	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Charitable activities	196,025	12,715	208,740	277,458
	<u>196,025</u>	<u>12,715</u>	<u>208,740</u>	
<i>Total 2024</i>	<u>254,523</u>	<u>22,935</u>	<u>277,458</u>	

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Depreciation	-	-	39
Office costs	54	54	794
Telephone and internet	89	89	157
Computer costs	2,981	2,981	3,972
Gifts and entertaining	45	45	495
Travel and subsistence	1,691	1,691	6,781
Postage and carriage	18	18	109
Insurance	636	636	608
Bank charges	55	55	160
Bad debts	516	516	7,000
Governance costs	6,630	6,630	2,820
	<hr/> 12,715 <hr/>	<hr/> 12,715 <hr/>	<hr/> 22,935 <hr/>
<i>Total 2024</i>	<hr/> <i>22,935</i> <hr/>	<hr/> <i>22,935</i> <hr/>	

10. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,440 (2024 - £1,440), and accountancy services of £1,200 (2024 - £1,200).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 28 February 2025, travel expenses totalling £53 were reimbursed or paid directly to 1 Trustee. (2024 - £5,754 to 2 trustees comprising of travel expenses).

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

12. Tangible fixed assets

	Computer equipment £
At 1 March 2024	201
Disposals	(201)
At 28 February 2025	-
At 1 March 2024	201
On disposals	(201)
At 28 February 2025	-
Net book value	
At 28 February 2025	-
At 29 February 2024	-

13. Debtors

	28 February 2025 £	<i>29 February 2024 £</i>
Due within one year		
Trade debtors	-	5,000
Other debtors	-	18
Prepayments and accrued income	3,411	1,667
Tax recoverable	26,598	43
	30,009	<i>6,728</i>

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

14. Creditors: Amounts falling due within one year

	28 February 2025	<i>29 February 2024</i>
	£	£
Trade creditors	3,521	-
Accruals and deferred income	5,759	2,610
	9,280	2,610
	9,280	2,610

15. Statement of funds

Statement of funds - current year

	Balance at 1 March 2024	Income	Expenditure	Balance at 28 February 2025
	£	£	£	£
Unrestricted funds				
General Funds	35,951	159,253	(131,980)	63,224
	35,951	159,253	(131,980)	63,224
Restricted funds				
Individual Rhino Support Fund	19,750	-	(19,750)	-
Medical and Veterinary Supplies Fund	20,025	-	(20,025)	-
Curtis Family Fund	-	56,000	(56,000)	-
	39,775	56,000	(95,775)	-
	75,726	215,253	(227,755)	63,224

Individual Rhino Support Fund - Represents donations towards the care of specific rhinos.

Medical and Veterinary Supplies Fund - Represents donations towards the costs of medical and veterinary supplies at the rhino sanctuary.

Curtis Family Fund - Represents donations towards the care of orphaned rhinos.

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 March 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 29 February 2024 £</i>
Unrestricted funds				
General Funds	<u>87,401</u>	<u>258,421</u>	<u>(309,871)</u>	<u>35,951</u>
Restricted funds				
Individual Rhino Support Fund	17,750	2,000	-	19,750
Medical and Veterinary Supplies Fund	23,500	20,000	(23,475)	20,025
Infrastructure Projects	-	45,000	(45,000)	-
	<u>41,250</u>	<u>67,000</u>	<u>(68,475)</u>	<u>39,775</u>
Total of funds	<u><u>128,651</u></u>	<u><u>325,421</u></u>	<u><u>(378,346)</u></u>	<u><u>75,726</u></u>

Individual Rhino Support Fund - Represents donations towards the care of specific rhinos.

Medical and veterinary supplies fund - Represents donations towards the costs of medical and veterinary supplies at the rhino sanctuary.

Infrastructure Projects - Represents donations towards improving the infrastructure and facilities at the rhino sanctuary.

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

16. Summary of funds

Summary of funds - current year

	Balance at 1 March 2024	Income	Expenditure	Balance at 28 February 2025
	£	£	£	£
General funds	35,951	159,253	(131,980)	63,224
Restricted funds	39,775	56,000	(95,775)	-
	<u>75,726</u>	<u>215,253</u>	<u>(227,755)</u>	<u>63,224</u>

Summary of funds - prior year

	<i>Balance at 1 March 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 29 February 2024</i>
	£	£	£	£
General funds	87,401	258,421	(309,871)	35,951
Restricted funds	41,250	67,000	(68,475)	39,775
	<u>128,651</u>	<u>325,421</u>	<u>(378,346)</u>	<u>75,726</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 28 February 2025	Total funds 28 February 2025
	£	£
Current assets	72,504	72,504
Creditors due within one year	(9,280)	(9,280)
Total	<u>63,224</u>	<u>63,224</u>

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 29 February 2024 £</i>	<i>Restricted funds 29 February 2024 £</i>	<i>Total funds 29 February 2024 £</i>
Current assets	38,561	39,775	78,336
Creditors due within one year	(2,610)	-	(2,610)
Total	<u>35,951</u>	<u>39,775</u>	<u>75,726</u>

CARE FOR WILD RHINO SANCTUARY (UK)

England & Wales - Charity number 1187193

Accounts

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 FEBRUARY 2024

CARE FOR WILD RHINO SANCTUARY (UK)

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Trustees' report	2 - 4
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CARE FOR WILD RHINO SANCTUARY (UK)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 29 FEBRUARY 2024

Trustees	C C de Bruno Austin W T Barber (resigned 18 June 2024) C Barnes (appointed 18 June 2024) P Coyle (appointed 14 May 2024) D J Lawrence (resigned 18 June 2024) P E Nieuwoudt S M Robbie (appointed 18 June 2024)
Charity registered number	1187193
Principal office	Coyle White Devine Boughton Business Park Bell Lane Amersham Buckinghamshire HP6 6FA
Independent examiner	C P J Dougherty, FCA Lakin Rose Limited Chartered Accountants Cambridge House Camboro Business Park Girton Cambridge CB3 0QH
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 29 FEBRUARY 2024

The Trustees present their annual report together with the financial statements of Care for Wild Rhino Sanctuary (UK) for the year 1 March 2023 to 29 February 2024.

Objectives and activities

a. Policies and objectives

Care for Wild Rhino Sanctuary was registered on 3rd January 2020 to advance awareness of the issues threatening species facing extinction globally, with initial focus on the global rhino population, and making grants to help protect the rhino population for future generations. Particular emphasis is on the rescue, care and rehabilitation of juvenile and adult rhinos in Southern Africa requiring such care as a result of poaching or other threats.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The charity achieves these objectives through the raising of funds for the provision of grants. Fundraising has been achieved via personal and corporate donations, fundraising events and the sublicensing of the Care for Wild brand in order to earn royalties. In addition, the charity is engaged in publicising the plight of the rhino species through the use of presentations, social media and other means.

Achievements and performance

a. Main achievements of the Charity

During the reporting period the charity raised donations totalling £192,286 excluding Gift Aid refunds. With other reserves, these donations allowed the charity to make grants totalling £254,523 to the Care for Wild Rhino Sanctuary in South Africa, which has now (a) rescued 110 rhinos (b) seen 19 calves born to rescued rhinos (c) extended the parameters of its wildlife reserve to 58,000 hectares and (d) created 970 new jobs.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

At the end of the reporting period the charity had available funds of £75,726.

At the date of this report the charity has a policy for holding reserves sufficient to cover any ongoing liabilities that would require payment.

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

Structure, governance and management

a. Constitution

Care for Wild Rhino Sanctuary (UK) is registered in England & Wales under charity number 1187193. The registered address is Coyle White Devine, Boughton Business Park, Bell Lane, Amersham, Buckinghamshire, HP6 6FA.

The charity is incorporated as a Charitable Incorporated Organisation

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Governing Document.

The trustees are listed on page 1. Unless otherwise provided for in the Governing Document trustees are appointed for a term of three years, after which they may put themselves forward for re-appointment. The Governing Document provides for a minimum of three trustees.

The selection of individuals for appointment as charity trustees will have regards to the skills, knowledge and experience appropriate to the needs of the charity.

c. Organisational structure and decision-making policies

At regular trustees' meetings, the trustees agree the broad strategy and areas of activity for the Charity, including consideration of grant making, reserves, risk management and fundraising strategies. The day to day administration of grants and the processing and handling of applications prior to consideration by the trustees is delegated to the trustees based in the UK and France.

All trustees give of their time freely and no trustee remuneration was paid during the period. Details of trustee expenses are disclosed in note 11 to the accounts. Trustees are required to disclose all relevant interests and register them with the board of trustees and in accordance with the Charity's policy withdraw from decisions where a conflict of interest arises.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

Statement of Trustees' responsibilities

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 & 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees on 14 Mar 2025 and signed on their behalf by:

Peter Coyle

Peter Coyle (Fri, 14th Mar 2025 16:09:05)

P Coyle
Trustee

CARE FOR WILD RHINO SANCTUARY (UK)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 29 FEBRUARY 2024

Independent Examiner's Report to the Trustees of Care for Wild Rhino Sanctuary (UK) ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 29 February 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

CARE FOR WILD RHINO SANCTUARY (UK)

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 29 FEBRUARY 2024**

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 18 March 2025

C P J Dougherty, FCA
Lakin Rose Limited
Chartered Accountants
Cambridge House
Camboro Business Park
Girton
Cambridge
CB3 0QH

CARE FOR WILD RHINO SANCTUARY (UK)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 FEBRUARY 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and legacies	3	67,000	159,561	226,561	218,234
Other trading activities	4	-	98,694	98,694	215,033
Investments	5	-	166	166	98
Total income		67,000	258,421	325,421	433,365
Expenditure on:					
Raising funds	6	-	100,888	100,888	124,253
Charitable activities	8	68,475	208,983	277,458	288,867
Total expenditure		68,475	309,871	378,346	413,120
Net movement in funds		(1,475)	(51,450)	(52,925)	20,245
Reconciliation of funds:					
Total funds brought forward		41,250	87,401	128,651	108,406
Net movement in funds		(1,475)	(51,450)	(52,925)	20,245
Total funds carried forward		39,775	35,951	75,726	128,651

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 21 form part of these financial statements.

CARE FOR WILD RHINO SANCTUARY (UK)

**BALANCE SHEET
AS AT 29 FEBRUARY 2024**

	Note	29 February 2024 £	28 February 2023 £
Fixed assets			
Tangible assets	12	-	39
		-	39
Current assets			
Debtors	13	6,728	80,984
Cash at bank and in hand		71,608	57,162
		78,336	138,146
Creditors: amounts falling due within one year	14	(2,610)	(9,534)
		75,726	128,612
Net current assets		75,726	128,612
Total net assets		75,726	128,651
Charity funds			
Restricted funds	15	39,775	41,250
Unrestricted funds	15	35,951	87,401
Total funds		75,726	128,651

The financial statements were approved and authorised for issue by the Trustees on 14 Mar 2025 and signed on their behalf by:

Peter Coyle

Peter Coyle (Fri, 14th Mar 2025 16:09:05 GMT)

P Coyle
Trustee

The notes on pages 9 to 21 form part of these financial statements.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024

1. General information

The Charity is a charitable incorporated organisation. The address of the registered office is Coyle White Devine, Boughton Business Park, Bell Lane, Amersham, Buckinghamshire, HP6 6FA.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Care for Wild Rhino Sanctuary (UK) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	33% straight line
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2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024**

2. Accounting policies (continued)

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	67,000	159,561	226,561	216,234
Similar incoming resources	-	-	-	2,000
Total 2024	<u>67,000</u>	<u>159,561</u>	<u>226,561</u>	<u>218,234</u>
<i>Total 2023</i>	<u>30,250</u>	<u>187,984</u>	<u>218,234</u>	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Fundraising	90,044	90,044	212,033
<i>Total 2023</i>	<u>212,033</u>	<u>212,033</u>	

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

4. Income from other trading activities (continued)

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Royalties and commissions received	8,650	8,650	3,000
	<hr/>	<hr/>	<hr/>
<i>Total 2023</i>	3,000	3,000	
	<hr/>	<hr/>	

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Investment income	166	166	98
	<hr/>	<hr/>	<hr/>
<i>Total 2023</i>	98	98	
	<hr/>	<hr/>	

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Fundraising events expenditure	56,466	56,466	110,497
Fundraising consultancy	44,422	44,422	13,756
	<u>100,888</u>	<u>100,888</u>	<u>124,253</u>
<i>Total 2023</i>	<u>124,253</u>	<u>124,253</u>	

7. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Care for Wild Rhino Sanctuary	254,523	254,523	275,080
	<u>275,080</u>	<u>275,080</u>	
<i>Total 2023</i>	<u>275,080</u>	<u>275,080</u>	

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Charitable activities	68,475	208,983	277,458	288,867
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2023</i>	<i>30,000</i>	<i>258,867</i>	<i>288,867</i>	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

9. Analysis of expenditure by activities

	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	254,523	22,935	277,458	288,867
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2023</i>	<i>275,080</i>	<i>13,787</i>	<i>288,867</i>	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024**

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Depreciation	39	39	67
Office costs	794	794	2,735
Telephone and internet	157	157	1,301
Computer costs	3,972	3,972	789
Gifts and entertaining	495	495	256
Travel and subsistence	6,781	6,781	4,245
Postage and carriage	109	109	71
Insurance	608	608	589
Bank charges	160	160	125
Bad debts	7,000	7,000	1,090
Governance costs	2,820	2,820	2,519
	<hr/>	<hr/>	<hr/>
	22,935	22,935	13,787
	<hr/>	<hr/>	<hr/>
<i>Total 2023</i>	<hr/>	<hr/>	<hr/>
	13,787	13,787	
	<hr/>	<hr/>	

10. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,200 (2023 - £1,200), and accountancy services of £1,620 (2023 - £1,319).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 29 February 2024, travel expenses totalling £5,754 were reimbursed or paid directly to 2 Trustees. (2023 - £3,405 comprising of travel expenses of £3,110, gifts for donors of £256 and office stationery of £39).

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

12. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 March 2023	201
At 29 February 2024	<u>201</u>
Depreciation	
At 1 March 2023	162
Charge for the year	39
At 29 February 2024	<u>201</u>
Net book value	
At 29 February 2024	<u>-</u>
At 28 February 2023	<u>39</u>

13. Debtors

	29 February 2024 £	28 February 2023 £
Due within one year		
Trade debtors	5,000	42,644
Other debtors	18	-
Prepayments and accrued income	1,667	7,996
Tax recoverable	43	30,344
	<u>6,728</u>	<u>80,984</u>

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

14. Creditors: Amounts falling due within one year

	29 February 2024	<i>28 February 2023</i>
	£	£
Trade creditors	-	7,134
Accruals and deferred income	2,610	2,400
	<u>2,610</u>	<u>9,534</u>

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

15. Statement of funds

Statement of funds - current year

	Balance at 1 March 2023 £	Income £	Expenditure £	Balance at 29 February 2024 £
Unrestricted funds				
General Funds	87,401	258,421	(309,871)	35,951
Restricted funds				
Individual Rhino Support Fund	17,750	2,000	-	19,750
Medical and Veterinary Supplies	23,500	20,000	(23,475)	20,025
Infrastructure Projects	-	45,000	(45,000)	-
	41,250	67,000	(68,475)	39,775
Total of funds	128,651	325,421	(378,346)	75,726

Individual Rhino Support Fund - Represents donations towards the care of specific rhinos.

Medical and veterinary supplies fund - Represents donations towards the costs of medical and veterinary supplies at the rhino sanctuary.

Infrastructure Projects - Represents donations towards improving the infrastructure and facilities at the rhino sanctuary.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 March 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 28 February 2023 £</i>
Unrestricted funds				
General Funds	67,406	403,115	(383,120)	87,401
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Individual Rhino Support Fund	26,000	6,750	(15,000)	17,750
Medical and Veterinary Supplies	15,000	23,500	(15,000)	23,500
	<hr/>	<hr/>	<hr/>	<hr/>
	41,000	30,250	(30,000)	41,250
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<u>108,406</u>	<u>433,365</u>	<u>(413,120)</u>	<u>128,651</u>

Individual Rhino Support Fund - Represents donations towards the care of specific rhinos.

Medical and veterinary supplies fund - Represents donations towards the costs of medical and veterinary supplies at the rhino sanctuary.

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024**

16. Summary of funds

Summary of funds - current year

	Balance at 1 March 2023	Income	Expenditure	Balance at 29 February 2024
	£	£	£	£
General funds	87,401	258,421	(309,871)	35,951
Restricted funds	41,250	67,000	(68,475)	39,775
	<u>128,651</u>	<u>325,421</u>	<u>(378,346)</u>	<u>75,726</u>

Summary of funds - prior year

	<i>Balance at 1 March 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 28 February 2023</i>
	£	£	£	£
General funds	67,406	403,115	(383,120)	87,401
Restricted funds	41,000	30,250	(30,000)	41,250
	<u>108,406</u>	<u>433,365</u>	<u>(413,120)</u>	<u>128,651</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 29 February 2024	Unrestricted funds 29 February 2024	Total funds 29 February 2024
	£	£	£
Current assets	39,775	38,561	78,336
Creditors due within one year	-	(2,610)	(2,610)
Total	<u>39,775</u>	<u>35,951</u>	<u>75,726</u>

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 28 February 2023 £</i>	<i>Unrestricted funds 28 February 2023 £</i>	<i>Total funds 28 February 2023 £</i>
Tangible fixed assets	-	39	39
Current assets	41,250	96,896	138,146
Creditors due within one year	-	(9,534)	(9,534)
Total	<u>41,250</u>	<u>87,401</u>	<u>128,651</u>

CARE FOR WILD RHINO SANCTUARY (UK)

England & Wales - Charity number 1187193

Accounts

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

CARE FOR WILD RHINO SANCTUARY (UK)

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CARE FOR WILD RHINO SANCTUARY (UK)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 28 FEBRUARY 2023

Trustees	C C de Bruno Austin W T Barber D J Lawrence P E Nieuwoudt
Charity registered number	1187193
Principal office	16 Camerton Road Seaton Cumbria CA14 1LP
Independent examiner	C P J Dougherty, FCA Lakin Rose Limited Chartered Accountants Pioneer House Vision Park Histon Cambridge CB24 9NL
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 28 FEBRUARY 2023

The Trustees present their annual report together with the financial statements of Care for Wild Rhino Sanctuary (UK) for the year 1 March 2022 to 28 February 2023.

Objectives and activities

a. Policies and objectives

Care for Wild Rhino Sanctuary was registered on 3rd January 2020 to advance awareness of the issues threatening species facing extinction globally, with initial focus on the global rhino population, and making grants to help protect the rhino population for future generations. Particular emphasis is on the rescue, care and rehabilitation of juvenile and adult rhinos in Southern Africa requiring such care as a result of poaching or other threats.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The charity achieves these objectives through the raising of funds for the provision of grants. Fundraising has been achieved via personal and corporate donations, fundraising events and the sublicensing of the Care for Wild brand in order to earn royalties. In addition, the charity is engaged in publicising the plight of the rhino species through the use of presentations, social media and other means.

Achievements and performance

a. Main achievements of the Charity

During the reporting period the charity has arranged a highly-successful golf day and auction. In addition, further progress has been made in signing commercial royalties agreements and attracting high net worth individuals to support the charity. Together, these have enabled the charity to provide grants to the primary beneficiary, Care for Wild Rhino Sanctuary NPC, to fund its security operations as well as the care and rehabilitation of individual rhinos.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

At the end of the reporting period the charity had available funds of £128,651.

At the date of this report the charity has a policy for holding reserves sufficient to cover any ongoing liabilities that would require payment.

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

Structure, governance and management

a. Constitution

Care for Wild Rhino Sanctuary (UK) is registered in England & Wales under charity number 1187193. The registered address is 16 Camerton Road, Seaton, Cumbria, CA14 1LP.

The charity is incorporated as a Charitable Incorporated Organisation

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Governing Document.

The trustees at registration and on the date of this report are William Barber, David Lawrence, Petronella Nieuwoudt and Christopher Austin. Unless otherwise provided for in the Governing Document trustees are appointed for a term of three years, after which they may put themselves forward for re-appointment. The Governing Document provides for a minimum of three trustees.

The selection of individuals for appointment as charity trustees will have regards to the skills, knowledge and experience appropriate to the needs of the charity.

c. Organisational structure and decision-making policies

At regular trustees' meetings, the trustees agree the broad strategy and areas of activity for the Charity, including consideration of grant making, reserves, risk management and fundraising strategies. The day to day administration of grants and the processing and handling of applications prior to consideration by the trustees is delegated to the trustees based in the UK and France.

All trustees give of their time freely and no trustee remuneration was paid during the period. Details of trustee expenses are disclosed in note 11 to the accounts. Trustees are required to disclose all relevant interests and register them with the board of trustees and in accordance with the Charity's policy withdraw from decisions where a conflict of interest arises.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2023

Statement of Trustees' responsibilities

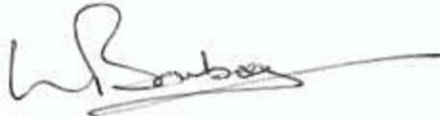
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees on 20th Dec 2023 and signed on their behalf by:



W T Barber
Trustee

CARE FOR WILD RHINO SANCTUARY (UK)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 28 FEBRUARY 2023

Independent Examiner's Report to the Trustees of Care for Wild Rhino Sanctuary (UK) ('the Charity')

We report to the charity Trustees on our examination of the accounts of the Charity for the year ended 28 February 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

We report in respect of our examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

We 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 accounts to be reached.

CARE FOR WILD RHINO SANCTUARY (UK)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2023

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work or for this report.

Signed:



Dated: 20 December 2023

C P J Dougherty, FCA
Lakin Rose Limited
Chartered Accountants
Pioneer House
Vision Park
Histon
Cambridge
CB24 9NL

CARE FOR WILD RHINO SANCTUARY (UK)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	30,250	187,984	218,234	158,559
Other trading activities	4	-	215,033	215,033	21,649
Investments	5	-	98	98	-
Total income		30,250	403,115	433,365	180,208
Expenditure on:					
Raising funds	6	-	124,253	124,253	758
Charitable activities	8	30,000	258,867	288,867	160,689
Total expenditure		30,000	383,120	413,120	161,447
Net movement in funds		250	19,995	20,245	18,761
Reconciliation of funds:					
Total funds brought forward		41,000	67,406	108,406	89,645
Net movement in funds		250	19,995	20,245	18,761
Total funds carried forward		41,250	87,401	128,651	108,406

The Statement of Financial Activities includes all gains and losses recognised in the year.


The notes on pages 9 to 20 form part of these financial statements.

CARE FOR WILD RHINO SANCTUARY (UK)

**BALANCE SHEET
AS AT 28 FEBRUARY 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	39	106
		39	106
Current assets			
Debtors	13	80,984	63,507
Cash at bank and in hand		57,162	107,478
		138,146	170,985
Creditors: amounts falling due within one year	14	(9,534)	(62,685)
Net current assets		128,612	108,300
Total net assets		128,651	108,406
Charity funds			
Restricted funds	15	41,250	41,000
Unrestricted funds	15	87,401	67,406
Total funds		128,651	108,406

The financial statements were approved and authorised for issue by the Trustees on 20th Dec 2023 and signed on their behalf by:



W T Barber
Trustee

The notes on pages 9 to 20 form part of these financial statements.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

1. General information

The Charity is a charitable incorporated organisation. The address of the registered office is 16 Camerton Road, Seaton, Cumbria, CA14 1LP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Care for Wild Rhino Sanctuary (UK) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

2. Accounting policies (continued)

2.3 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	33% straight line
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2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

2. Accounting policies (continued)

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	30,250	185,984	216,234	158,559
Similar incoming resources	-	2,000	2,000	-
Total 2023	30,250	187,984	218,234	158,559
<i>Total 2022</i>	<i>93,130</i>	<i>65,429</i>	<i>158,559</i>	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising	212,033	212,033	1,380
<i>Total 2022</i>	<i>1,380</i>	<i>1,380</i>	

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

4. Income from other trading activities (continued)

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Royalties and commissions received	3,000	3,000	20,269
	<u>3,000</u>	<u>3,000</u>	
<i>Total 2022</i>	<u>20,269</u>	<u>20,269</u>	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	98	98	-
	<u>98</u>	<u>98</u>	

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Fundraising events expenditure	110,497	110,497	758
Fundraising consultancy	13,756	13,756	-
	<u>124,253</u>	<u>124,253</u>	<u>758</u>
<i>Total 2022</i>	<u>758</u>	<u>758</u>	

7. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Care for Wild Rhino Sanctuary	275,080	275,080	153,625
	<u>153,625</u>	<u>153,625</u>	
<i>Total 2022</i>	<u>153,625</u>	<u>153,625</u>	

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Charitable activities	30,000	258,867	288,867	160,689
<i>Total 2022</i>	<i>130,985</i>	<i>29,704</i>	<i>160,689</i>	

9. Analysis of expenditure by activities

	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	275,080	13,787	288,867	160,689
<i>Total 2022</i>	<i>153,625</i>	<i>7,064</i>	<i>160,689</i>	

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2023 £	Total funds 2023 £	Total funds 2022 £
Depreciation	67	67	67
Office costs	2,735	2,735	-
Telephone and internet	1,301	1,301	503
Computer costs	789	789	770
Gifts and entertaining	256	256	422
Travel and subsistence	4,245	4,245	2,454
Postage and carriage	71	71	5
Insurance	589	589	550
Bank charges	125	125	103
Bad debts	1,090	1,090	-
Governance costs	2,519	2,519	2,190
	<u>13,787</u>	<u>13,787</u>	<u>7,064</u>
<i>Total 2022</i>	<u>7,064</u>	<u>7,064</u>	

10. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,200 (2022 - £1,095), and accountancy services of £1,319 (2022 - £1,095).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 28 February 2023, expenses totalling £3,405 were reimbursed or paid directly to 4 Trustees. This comprises of £3,110 (2022 - £2,173) for travel expenses, gifts for donors of £256, office stationery of £39.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

12. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 March 2022	201
At 28 February 2023	201
Depreciation	
At 1 March 2022	95
Charge for the year	67
At 28 February 2023	162
Net book value	
At 28 February 2023	39
At 28 February 2022	106

13. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	42,644	45,229
Prepayments and accrued income	7,996	17,619
Tax recoverable	30,344	659
	80,984	63,507

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	7,134	6,841
Accruals and deferred income	2,400	55,844
	9,534	62,685

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

15. Statement of funds

Statement of funds - current year

	Balance at 1 March 2022 £	Income £	Expenditure £	Balance at 28 February 2023 £
Unrestricted funds				
General Funds	67,406	403,115	(383,120)	87,401
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Individual Rhino Support Fund	26,000	6,750	(15,000)	17,750
Medical and Veterinary Supplies	15,000	23,500	(15,000)	23,500
	<hr/>	<hr/>	<hr/>	<hr/>
	41,000	30,250	(30,000)	41,250
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	108,406	433,365	(413,120)	128,651
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Individual Rhino Support Fund - Represents donations towards the care of specific rhinos.

Medical and veterinary supplies fund - Represents donations towards the costs of medical and veterinary supplies at the rhino sanctuary.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 March 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 28 February 2022 £</i>
Unrestricted funds				
General Funds	10,790	87,078	(30,462)	67,406
Restricted funds				
Care for Wild Rhino Sanctuary Security Fund	68,055	-	(68,055)	-
Blankets for Baby Rhinos Fund	800	2,130	(2,930)	-
Individual Rhino Support Fund	10,000	26,000	(10,000)	26,000
Capital Expenditure Projects	-	50,000	(50,000)	-
Medical and Veterinary Supplies	-	15,000	-	15,000
	<u>78,855</u>	<u>93,130</u>	<u>(130,985)</u>	<u>41,000</u>
Total of funds	<u><u>89,645</u></u>	<u><u>180,208</u></u>	<u><u>(161,447)</u></u>	<u><u>108,406</u></u>

Care for Wild Rhino Sanctuary Security Fund - Represents the balance of donations and gift aid for the purpose of funding security arrangements at the rhino sanctuary.

Blankets for Baby Rhinos Fund - Represents donations towards the care of rhinos.

Individual Rhino Support Fund - Represents donations towards the care of specific rhinos.

Capital expenditure projects fund - Represents donations towards the costs of capital expenditure projects at the rhino sanctuary.

Medical and veterinary supplies fund - Represents donations towards the costs of medical and veterinary supplies at the rhino sanctuary.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

16. Summary of funds

Summary of funds - current year

	Balance at 1 March 2022 £	Income £	Expenditure £	Balance at 28 February 2023 £
General funds	67,406	403,115	(383,120)	87,401
Restricted funds	41,000	30,250	(30,000)	41,250
	<u>108,406</u>	<u>433,365</u>	<u>(413,120)</u>	<u>128,651</u>

Summary of funds - prior year

	<i>Balance at 1 March 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 28 February 2022 £</i>
General funds	10,790	87,078	(30,462)	67,406
Restricted funds	78,855	93,130	(130,985)	41,000
	<u>89,645</u>	<u>180,208</u>	<u>(161,447)</u>	<u>108,406</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	39	39
Current assets	41,250	96,896	138,146
Creditors due within one year	-	(9,534)	(9,534)
Total	<u>41,250</u>	<u>87,401</u>	<u>128,651</u>

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	106	106
Current assets	41,000	129,985	170,985
Creditors due within one year	-	(62,685)	(62,685)
Total	41,000	67,406	108,406

CARE FOR WILD RHINO SANCTUARY (UK)

England & Wales - Charity number 1187193

Accounts

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

CARE FOR WILD RHINO SANCTUARY (UK)

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CARE FOR WILD RHINO SANCTUARY (UK)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 28 FEBRUARY 2022

Trustees	C C de Bruno Austin W T Barber D J Lawrence P E Nieuwoudt
Charity registered number	1187193
Principal office	16 Camerton Road Seaton Cumbria CA14 1LP
Independent examiner	C P J Dougherty, FCA Lakin Rose Limited Chartered Accountants Pioneer House Vision Park Histon Cambridge CB24 9NL
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT FOR THE YEAR ENDED 28 FEBRUARY 2022

The Trustees present their annual report together with the financial statements of Care for Wild Rhino Sanctuary (UK) for the year 1 March 2021 to 28 February 2022.

Objectives and activities

a. Policies and objectives

Care for Wild Rhino Sanctuary was registered on 3rd January 2020 to advance awareness of the issues threatening species facing extinction globally, with initial focus on the global rhino population, and making grants to help protect the rhino population for future generations. Particular emphasis is on the rescue, care and rehabilitation of juvenile and adult rhinos in Southern Africa requiring such care as a result of poaching or other threats.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The charity achieves these objectives through the raising of funds for the provision of grants. Fundraising has been achieved via personal and corporate donations, fundraising events and the sublicensing of the Care for Wild brand in order to earn royalties. In addition, the charity is engaged in publicising the plight of the rhino species through the use of presentations, social media and other means.

Achievements and performance

a. Main achievements of the Charity

The fundraising efforts of the charity were adversely affected by the various Covid-19 restrictions in place during the year, the single largest impact of which was the inability to hold a gala dinner and golf day which had been planned. Despite this, we were able to attract significant amounts from individual donors, as well as an increasing number of smaller and regular donations from supporters of the charity for which we are extremely grateful.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

At the end of the reporting period the charity had available funds of £108,406.

At the date of this report the charity does not have a policy for holding reserves. This policy reflects the fact that the charity has no ongoing liabilities that would require payment.

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

Structure, governance and management

a. Constitution

Care for Wild Rhino Sanctuary (UK) is registered in England & Wales under charity number 1187193. The registered address is 37 Thornton Court, Girton, Cambridge, CB3 0NS.

The charity is incorporated as a Charitable Incorporated Organisation

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Governing Document.

The trustees at registration and on the date of this report are William Barber, David Lawrence, Petronella Nieuwoudt and Christopher Austin. Unless otherwise provided for in the Governing Document trustees are appointed for a term of three years, after which they may put themselves forward for re-appointment. The Governing Document provides for a minimum of three trustees.

The selection of individuals for appointment as charity trustees will have regards to the skills, knowledge and experience appropriate to the needs of the charity.

c. Organisational structure and decision-making policies

At regular trustees' meetings, the trustees agree the broad strategy and areas of activity for the Charity, including consideration of grant making, reserves, risk management and fundraising strategies. The day to day administration of grants and the processing and handling of applications prior to consideration by the trustees is delegated to the UK-based trustees.

All trustees give of their time freely and no trustee remuneration was paid during the period. Details of trustee expenses are disclosed in note 10 to the accounts. Trustees are required to disclose all relevant interests and register them with the board of trustees and in accordance with the Charity's policy withdraw from decisions where a conflict of interest arises.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

CARE FOR WILD RHINO SANCTUARY (UK)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022**

Statement of Trustees' responsibilities

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 & 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees on 16 December 2022 and signed on their behalf by:



W T Barber
Trustee

CARE FOR WILD RHINO SANCTUARY (UK)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 28 FEBRUARY 2022

Independent Examiner's Report to the Trustees of Care for Wild Rhino Sanctuary (UK) ('the Charity')

We report to the charity Trustees on our examination of the accounts of the Charity for the year ended 28 February 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

We report in respect of our examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

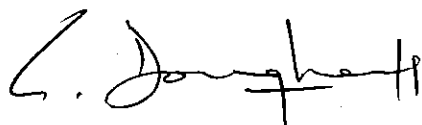
We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

CARE FOR WILD RHINO SANCTUARY (UK)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work or for this report.

Signed:



Dated: 16 December 2022

C P J Dougherty, FCA
Lakin Rose Limited
Chartered Accountants
Pioneer House
Vision Park
Histon
Cambridge
CB24 9NL

CARE FOR WILD RHINO SANCTUARY (UK)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	93,130	65,429	158,559	383,477
Other trading activities	4	-	21,649	21,649	102,272
Total income		93,130	87,078	180,208	485,749
Expenditure on:					
Raising funds	5	-	758	758	37,290
Charitable activities	7	130,985	29,704	160,689	358,814
Total expenditure		130,985	30,462	161,447	396,104
Net movement in funds		(37,855)	56,616	18,761	89,645
Reconciliation of funds:					
Total funds brought forward		78,855	10,790	89,645	-
Net movement in funds		(37,855)	56,616	18,761	89,645
Total funds carried forward		41,000	67,406	108,406	89,645

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

CARE FOR WILD RHINO SANCTUARY (UK)

**BALANCE SHEET
AS AT 28 FEBRUARY 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	106	173
		106	173
Current assets			
Debtors	12	63,507	46,487
Cash at bank and in hand		107,478	114,322
		170,985	160,809
Creditors: amounts falling due within one year	13	(62,685)	(71,337)
Net current assets		108,300	89,472
Total assets less current liabilities		108,406	89,645
Total net assets		108,406	89,645
Charity funds			
Restricted funds	14	41,000	78,855
Unrestricted funds	14	67,406	10,790
Total funds		108,406	89,645

The financial statements were approved and authorised for issue by the Trustees on 16 December 2022 and signed on their behalf by:



W T Barber
Trustee

The notes on pages 9 to 18 form part of these financial statements.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

1. General Information

The Charity is a charitable incorporated organisation. The address of the registered office is 16 Camerton Road, Seaton, Cumbria, CA14 1LP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Care for Wild Rhino Sanctuary (UK) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

2. Accounting policies (continued)

2.3 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	33% straight line
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2.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

2. Accounting policies (continued)

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	93,130	65,429	158,559	383,477
<i>Total 2021</i>	<i>362,836</i>	<i>20,641</i>	<i>383,477</i>	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising	1,380	1,380	100,590
<i>Total 2021</i>	<i>100,590</i>	<i>100,590</i>	

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

4. Income from other trading activities (continued)

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Royalties and commissions received	20,269	20,269	1,682
<i>Total 2021</i>	<u>1,682</u>	<u>1,682</u>	

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising events expenditure	758	758	15,533
Fundraising consultancy	-	-	21,757
Total 2022	<u>758</u>	<u>758</u>	<u>37,290</u>
<i>Total 2021</i>	<u>37,290</u>	<u>37,290</u>	

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

6. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Care for Wild Rhino Sanctuary	153,625	153,625	351,936
<i>Total 2021</i>	351,936	351,936	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £	<i>Total 2021 £</i>
Charitable activities	130,985	29,704	160,689	358,814
<i>Total 2021</i>	283,981	74,833	358,814	

8. Analysis of expenditure by activities

	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Charitable activities	153,625	7,064	160,689	358,814
<i>Total 2021</i>	351,936	6,878	358,814	

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2022 £	Total funds 2022 £	Total funds 2021 £
Telephone and internet	503	503	500
Computer costs	770	770	227
Travel and subsistence	2,454	2,454	1,741
Rent	-	-	461
General office expenses	-	-	77
Postage and carriage	5	5	20
Gifts and entertaining	422	422	775
Insurance	550	550	513
Bank charges	103	103	136
Depreciation	67	67	28
Governance costs	2,190	2,190	2,400
	<u>7,064</u>	<u>7,064</u>	<u>6,878</u>
<i>Total 2021</i>	<u>6,878</u>	<u>6,878</u>	

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,095 and accountancy services of £1,095.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 28 February 2022, expenses totalling £2,173 were reimbursed or paid directly to 2 Trustees. This comprises of £2,173 (2021 - £1,608) for travel expenses.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

11. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 March 2021	201
At 28 February 2022	<u>201</u>
Depreciation	
At 1 March 2021	28
Charge for the year	67
At 28 February 2022	<u>95</u>
Net book value	
At 28 February 2022	<u>106</u>
At 28 February 2021	<u>173</u>

12. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	45,229	30,519
Prepayments and accrued income	17,619	15,968
Tax recoverable	659	-
	<u>63,507</u>	<u>46,487</u>

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	6,841	6,813
Accruals and deferred income	55,844	64,524
	62,685	71,337

14. Statement of funds

Statement of funds - current year

	Balance at 1 March 2021 £	Income £	Expenditure £	Balance at 28 February 2022 £
Unrestricted funds				
General Funds	10,790	87,078	(30,462)	67,406
Restricted funds				
Care for Wild Rhino Sanctuary Security Fund	68,055	-	(68,055)	-
Blankets for Baby Rhinos Fund	800	2,130	(2,930)	-
Individual Rhino Support Fund	10,000	26,000	(10,000)	26,000
Capital Expenditure Projects	-	50,000	(50,000)	-
Medical and Veterinary Supplies	-	15,000	-	15,000
	78,855	93,130	(130,985)	41,000
Total of funds	89,645	180,208	(161,447)	108,406

Care for Wild Rhino Sanctuary Security Fund - Represents the balance of donations and gift aid for the purpose of funding security arrangements at the rhino sanctuary.

Blankets for Baby Rhinos Fund - Represents donations towards the care of rhinos.

Individual Rhino Support Fund - Represents donations towards the care of specific rhinos.

Capital expenditure projects fund - Represents donations towards the costs of capital expenditure projects at the rhino sanctuary.

Medical and veterinary supplies fund - Represents donations towards the costs of medical and veterinary supplies at the rhino sanctuary.

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Income</i>	<i>Expenditure</i>	<i>Balance at</i>
	<i>£</i>	<i>£</i>	<i>28 February</i>
			<i>2021</i>
			<i>£</i>
Unrestricted funds			
General Funds	122,913	(112,123)	10,790
Restricted funds			
Care for Wild Rhino Sanctuary Security Fund	340,276	(272,221)	68,055
Blankets for Baby Rhinos Fund	2,560	(1,760)	800
Individual Rhino Support Fund	20,000	(10,000)	10,000
	<u>362,836</u>	<u>(283,981)</u>	<u>78,855</u>
Total of funds	<u>485,749</u>	<u>(396,104)</u>	<u>89,645</u>

Care for Wild Rhino Sanctuary Security Fund - Represents a donation for the purpose of funding security arrangements at the rhino sanctuary.

Blankets for Baby Rhinos Fund - Represents donations towards the care of rhinos.

Individual Rhino Support Fund - Represents donations towards the care of specific rhinos.

15. Summary of funds

Summary of funds - current year

	Balance at 1			Balance at
	March 2021	Income	Expenditure	28 February
	£	£	£	2022
				£
General funds	10,790	87,078	(30,462)	67,406
Restricted funds	78,855	93,130	(130,985)	41,000
	<u>89,645</u>	<u>180,208</u>	<u>(161,447)</u>	<u>108,406</u>

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

15. Summary of funds (continued)

Summary of funds - prior year

	<i>Income</i>	<i>Expenditure</i>	<i>Balance at</i>
	<i>£</i>	<i>£</i>	<i>28 February</i>
			<i>2021</i>
			<i>£</i>
General funds	122,913	(112,123)	10,790
Restricted funds	362,836	(283,981)	78,855
	485,749	(396,104)	89,645
	485,749	(396,104)	89,645

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted	Unrestricted	Total
	funds	funds	funds
	2022	2022	2022
	£	£	£
Tangible fixed assets	-	106	106
Current assets	41,000	129,985	170,985
Creditors due within one year	-	(62,685)	(62,685)
	41,000	67,406	108,406
Total	41,000	67,406	108,406

CARE FOR WILD RHINO SANCTUARY (UK)

England & Wales - Charity number 1187193

Accounts

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 28 FEBRUARY 2021

CARE FOR WILD RHINO SANCTUARY (UK)

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CARE FOR WILD RHINO SANCTUARY (UK)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

Trustees C C de Bruno Austin (appointed 3 January 2020)
W T Barber (appointed 3 January 2020)
D J Lawrence (appointed 3 January 2020)
P E Nieuwoudt (appointed 3 January 2020)

**Charity registered
number** 1187193

Principal office 37 Thornton Court
Girton
Cambridge
CB3 0NS

Independent examiner C P J Dougherty, FCA
Lakin Rose Limited
Chartered Accountants
Pioneer House
Vision Park
Histon
Cambridge
CB24 9NL

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT FOR THE PERIOD ENDED 28 FEBRUARY 2021

The Trustees present their annual report together with the financial statements of Care for Wild Rhino Sanctuary (UK) for the period 3 January 2020 to 28 February 2021.

Objectives and activities

a. Policies and objectives

Care for Wild Rhino Sanctuary was registered on 3rd January 2020 to advance awareness of the issues threatening species facing extinction globally, with initial focus on the global rhino population, and making grants to help protect the rhino population for future generations. Particular emphasis is on the rescue, care and rehabilitation of juvenile and adult rhinos in Southern Africa requiring such care as a result of poaching or other threats.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The charity achieves these objectives through the raising of funds for the provision of grants. Fundraising has been achieved via personal and corporate donations, fundraising events and the sublicensing of the Care for Wild brand in order to earn royalties. In addition, the charity is engaged in publicising the plight of the rhino species through the use of presentations, social media and other means.

Achievements and performance

a. Main achievements of the Charity

During the reporting period the charity has arranged a highly-successful golf day and auction which, together with donations from individuals and trusts has enabled it to provide grants to the primary beneficiary. These have enabled Care for Wild Rhino Sanctuary NPC to fund its security operations for a full year as well as the care and rehabilitation of individual rhinos.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

At the end of the reporting period the charity had available funds of £113,105.

At the date of this report the charity does not have a policy for holding reserves. This policy reflects the fact that the charity has no ongoing liabilities that would require payment.

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 28 FEBRUARY 2021

Structure, governance and management

a. Constitution

Care for Wild Rhino Sanctuary (UK) is registered in England & Wales under charity number 1187193. The registered address is 37 Thornton Court, Girton, Cambridge, CB3 0NS.

The charity is incorporated as a Charitable Incorporated Organisation

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Governing Document.

The trustees at registration and on the date of this report are William Barber, David Lawrence, Petronella Nieuwoudt and Christopher Austin. Unless otherwise provided for in the Governing Document trustees are appointed for a term of three years, after which they may put themselves forward for re-appointment. The Governing Document provides for a minimum of three trustees.

The selection of individuals for appointment as charity trustees will have regards to the skills, knowledge and experience appropriate to the needs of the charity.

c. Organisational structure and decision-making policies

At regular trustees' meetings, the trustees agree the broad strategy and areas of activity for the Charity, including consideration of grant making, reserves, risk management and fundraising strategies. The day to day administration of grants and the processing and handling of applications prior to consideration by the trustees is delegated to the UK-based trustees.

All trustees give of their time freely and no trustee remuneration was paid during the period. Details of trustee expenses are disclosed in note 10 to the accounts. Trustees are required to disclose all relevant interests and register them with the board of trustees and in accordance with the Charity's policy withdraw from decisions where a conflict of interest arises.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

CARE FOR WILD RHINO SANCTUARY (UK)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 28 FEBRUARY 2021

Statement of Trustees' responsibilities

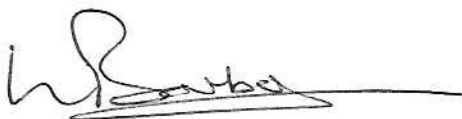
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees on 24 December 2021 and signed on their behalf by:



W T Barber
Trustee

CARE FOR WILD RHINO SANCTUARY (UK)

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 28 FEBRUARY 2021

Independent Examiner's Report to the Trustees of Care for Wild Rhino Sanctuary (UK) ('the Charity')

We report to the charity Trustees on our examination of the accounts of the Charity for the period ended 28 February 2021.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

We report in respect of our examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

We 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 accounts to be reached.

CARE FOR WILD RHINO SANCTUARY (UK)

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work or for this report.

Signed:

Dated: 29 December 2021

C P J Dougherty, FCA
Lakin Rose Limited
Chartered Accountants
Pioneer House
Vision Park
Histon
Cambridge
CB24 9NL

CARE FOR WILD RHINO SANCTUARY (UK)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 28 FEBRUARY 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Income from:				
Donations and legacies	3	362,836	20,641	383,477
Other trading activities	4	-	102,272	102,272
Total income		362,836	122,913	485,749
Expenditure on:				
Raising funds	5	-	37,290	37,290
Charitable activities	7	283,981	74,833	358,814
Total expenditure		283,981	112,123	396,104
Net movement in funds		78,855	10,790	89,645
Reconciliation of funds:				
Net movement in funds		78,855	10,790	89,645
Total funds carried forward		78,855	10,790	89,645

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 9 to 16 form part of these financial statements.

CARE FOR WILD RHINO SANCTUARY (UK)

BALANCE SHEET
AS AT 28 FEBRUARY 2021

	Note	2021 £
Fixed assets		
Tangible assets	11	173
		<u>173</u>
Current assets		
Debtors	12	46,487
Cash at bank and in hand		114,322
		<u>160,809</u>
Creditors: amounts falling due within one year	13	(71,337)
		<u>89,472</u>
Net current assets		<u>89,472</u>
Total assets less current liabilities		<u>89,645</u>
Total net assets		<u><u>89,645</u></u>
Charity funds		
Restricted funds	14	78,855
Unrestricted funds	14	10,790
		<u>89,645</u>
Total funds		<u><u>89,645</u></u>

The financial statements were approved and authorised for issue by the Trustees on 24 December 2021 and signed on their behalf by:



W T Barber
Trustee

The notes on pages 9 to 16 form part of these financial statements.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 28 FEBRUARY 2021

1. General information

The Charity is a charitable incorporated organisation. The address of the registered office is 37 Thornton Court, Girton, Cambridge, CB3 0NS.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Care for Wild Rhino Sanctuary (UK) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 28 FEBRUARY 2021

2. Accounting policies (continued)

2.3 Expenditure (continued)

Grants payable are charged in the period when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the period end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	33% straight line
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2.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

2. Accounting policies (continued)

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Donations	362,836	20,641	383,477

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £
Fundraising	100,590	100,590

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £
Royalties and commissions received	1,682	1,682

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2021

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £
Fundraising events expenditure	15,533	15,533
Fundraising consultancy	21,757	21,757
Total 2021	<u>37,290</u>	<u>37,290</u>

6. Analysis of grants

	Grants to Institutions 2021 £	Total funds 2021 £
Care for Wild Rhino Sanctuary	<u>351,936</u>	<u>351,936</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Charitable activities	<u>283,981</u>	<u>74,833</u>	<u>358,814</u>

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

8. Analysis of expenditure by activities

	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable activities	351,936	6,878	358,814

Analysis of support costs

	Charitable activities 2021 £	Total funds 2021 £
Telephone and internet	500	500
Computer costs	227	227
Travel and subsistence	1,741	1,741
Rent	461	461
General office expenses	77	77
Postage and carriage	20	20
Gifts and entertaining	775	775
Insurance	513	513
Bank charges	136	136
Depreciation	28	28
Governance costs	2,400	2,400
	<u>6,878</u>	<u>6,878</u>

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,200 and accountancy services of £1,200.

10. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits.

During the period ended 28 February 2021, expenses totalling £1,608 were reimbursed or paid directly to 2 Trustees. This comprises of £1,608 for travel expenses.

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2021

11. Tangible fixed assets

	Computer equipment £
Cost or valuation	
Additions	201
At 28 February 2021	<u>201</u>
Depreciation	
Charge for the period	28
At 28 February 2021	<u>28</u>
Net book value	
At 28 February 2021	<u><u>173</u></u>

12. Debtors

	2021 £
Due within one year	
Trade debtors	30,519
Prepayments and accrued income	15,968
	<u>46,487</u>

13. Creditors: Amounts falling due within one year

	2021 £
Trade creditors	6,813
Accruals and deferred income	64,524
	<u>71,337</u>

CARE FOR WILD RHINO SANCTUARY (UK)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

14. Statement of funds

Statement of funds - current period

	Income £	Expenditure £	Balance at 28 February 2021 £
Unrestricted funds			
General Funds	122,913	(112,123)	10,790
	<hr/>	<hr/>	<hr/>
Restricted funds			
Care for Wild Rhino Sanctuary Security Fund	340,276	(272,221)	68,055
Blankets for Baby Rhinos Fund	2,560	(1,760)	800
Individual Rhino Support Fund	20,000	(10,000)	10,000
	<hr/>	<hr/>	<hr/>
	362,836	(283,981)	78,855
	<hr/>	<hr/>	<hr/>
Total of funds	485,749	(396,104)	89,645
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Care for Wild Rhino Sanctuary Security Fund - Represents a donation for the purpose of funding security arrangements at the rhino sanctuary.

Blankets for Baby Rhinos Fund - Represents donations towards the care of rhinos.

Individual Rhino Support Fund - Represents donations towards the care of specific rhinos.

15. Summary of funds

Summary of funds - current period

	Income £	Expenditure £	Balance at 28 February 2021 £
General funds	122,913	(112,123)	10,790
Restricted funds	362,836	(283,981)	78,855
	<hr/>	<hr/>	<hr/>
	485,749	(396,104)	89,645
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CARE FOR WILD RHINO SANCTUARY (UK)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2021

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	173	173
Current assets	78,855	81,954	160,809
Creditors due within one year	-	(71,337)	(71,337)
Total	78,855	10,790	89,645