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**CARE FOR WILD RHINO SANCTUARY (UK)**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 28 FEBRUARY 2023**

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CARE FOR WILD RHINO SANCTUARY (UK)

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CARE FOR WILD RHINO SANCTUARY (UK)

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

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

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## CARE FOR WILD RHINO SANCTUARY (UK)

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### TRUSTEES' REPORT FOR THE YEAR ENDED 28 FEBRUARY 2023

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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.

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## CARE FOR WILD RHINO SANCTUARY (UK)

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

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#### 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.



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## CARE FOR WILD RHINO SANCTUARY (UK)

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

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#### Statement of Trustees' responsibilities

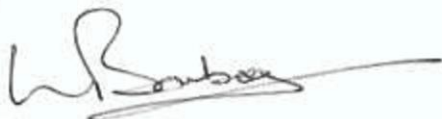
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 20<sup>th</sup> Dec 2023 and signed on their behalf by:



**W T Barber**  
Trustee

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## CARE FOR WILD RHINO SANCTUARY (UK)

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

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#### **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.

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CARE FOR WILD RHINO SANCTUARY (UK)

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

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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 £
<b>Income from:</b>					
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	-
<b>Total income</b>		<b>30,250</b>	<b>403,115</b>	<b>433,365</b>	<b>180,208</b>
<b>Expenditure on:</b>					
Raising funds	6	-	124,253	124,253	758
Charitable activities	8	30,000	258,867	288,867	160,689
<b>Total expenditure</b>		<b>30,000</b>	<b>383,120</b>	<b>413,120</b>	<b>161,447</b>
<b>Net movement in funds</b>		<b>250</b>	<b>19,995</b>	<b>20,245</b>	<b>18,761</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		41,000	67,406	108,406	89,645
Net movement in funds		250	19,995	20,245	18,761
<b>Total funds carried forward</b>		<b>41,250</b>	<b>87,401</b>	<b>128,651</b>	<b>108,406</b>

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

The financial statements were approved and authorised for issue by the Trustees on 20<sup>th</sup> 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.

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## CARE FOR WILD RHINO SANCTUARY (UK)

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

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#### 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.



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## CARE FOR WILD RHINO SANCTUARY (UK)

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

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#### 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.



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## CARE FOR WILD RHINO SANCTUARY (UK)

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

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#### 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	-
<b>Total 2023</b>	<b>30,250</b>	<b>187,984</b>	<b>218,234</b>	<b>158,559</b>
<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>	

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CARE FOR WILD RHINO SANCTUARY (UK)

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

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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>	

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**CARE FOR WILD RHINO SANCTUARY (UK)**

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

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**6. Expenditure on raising funds**

**Costs of raising voluntary income**

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

**7. Analysis of grants**

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

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CARE FOR WILD RHINO SANCTUARY (UK)

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

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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>	130,985	29,704	160,689	

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>	153,625	7,064	160,689	



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CARE FOR WILD RHINO SANCTUARY (UK)

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

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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.

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CARE FOR WILD RHINO SANCTUARY (UK)

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

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**12. Tangible fixed assets**

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

**13. Debtors**

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

**14. Creditors: Amounts falling due within one year**

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

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CARE FOR WILD RHINO SANCTUARY (UK)

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

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15. Statement of funds

Statement of funds - current year

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

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.

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**CARE FOR WILD RHINO SANCTUARY (UK)**

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

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**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>
<b>Unrestricted funds</b>				
General Funds	10,790	87,078	(30,462)	67,406
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted funds</b>				
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
	<hr/>	<hr/>	<hr/>	<hr/>
	78,855	93,130	(130,985)	41,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	<hr/> <b>89,645</b>	<hr/> <b>180,208</b>	<hr/> <b>(161,447)</b>	<hr/> <b>108,406</b>

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.



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**CARE FOR WILD RHINO SANCTUARY (UK)**

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

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**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**

	Balance at 1 March 2021 £	Income £	Expenditure £	Balance at 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>

**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)
<b>Total</b>	<u>41,250</u>	<u>87,401</u>	<u>128,651</u>

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CARE FOR WILD RHINO SANCTUARY (UK)

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

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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)
<b>Total</b>	<b>41,000</b>	<b>67,406</b>	<b>108,406</b>