
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,
12:17pm)

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
	<hr/>	<hr/>	<hr/>	
<i>Total 2024</i>	159,561	67,000	226,561	
	<hr/>	<hr/>	<hr/>	

4. Income from other trading activities

Income from fundraising events

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

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
	<hr/>	<hr/>	
<i>Total 2024</i>	8,650	8,650	
	<hr/>	<hr/>	

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

6. Expenditure on raising funds

Costs of raising voluntary income

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

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
	<hr/>	<hr/>	
<i>Total 2024</i>	<i>254,523</i>	<i>254,523</i>	
	<hr/>	<hr/>	

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
	<hr/>	<hr/>	<hr/>	
<i>Total 2024</i>	<i>208,983</i>	<i>68,475</i>	<i>277,458</i>	
	<hr/>	<hr/>	<hr/>	

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
	<hr/>	<hr/>	<hr/>	
<i>Total 2024</i>	<i>254,523</i>	<i>22,935</i>	<i>277,458</i>	
	<hr/>	<hr/>	<hr/>	

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 £	Total funds 2024 £
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
	<u>12,715</u>	<u>12,715</u>	<u>22,935</u>
<i>Total 2024</i>	<u>22,935</u>	<u>22,935</u>	

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	<u>-</u>
At 1 March 2024	201
On disposals	(201)
At 28 February 2025	<u>-</u>
Net book value	
At 28 February 2025	<u>-</u>
At 29 February 2024	<u>-</u>

13. Debtors

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

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
	<u>9,280</u>	<u>2,610</u>

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
	<u>35,951</u>	<u>159,253</u>	<u>(131,980)</u>	<u>63,224</u>
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)	-
	<u>39,775</u>	<u>56,000</u>	<u>(95,775)</u>	<u>-</u>
Total of funds	<u>75,726</u>	<u>215,253</u>	<u>(227,755)</u>	<u>63,224</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.

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	87,401	258,421	(309,871)	35,951
	<hr/>	<hr/>	<hr/>	<hr/>
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)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	41,250	67,000	(68,475)	39,775
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<hr/> <hr/> 128,651	<hr/> <hr/> 325,421	<hr/> <hr/> (378,346)	<hr/> <hr/> 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 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>