

REGISTERED CHARITY NUMBER: SC052359

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Game Rangers International**

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Game Rangers International

Contents of the Financial Statements for the Year Ended 31 December 2024

	Page
Report of the Trustees	1 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 17

Game Rangers International
Report of the Trustees
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

Game Rangers International
Report of the Trustees
for the Year Ended 31 December 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

Overview

The original purpose (overarching goal) of GRI is to preserve and protect as much of the natural world as possible so that it may benefit the long-term sustainability of the planet for current and future generations.

The natural world/nature refers to 'Wildlife and Wild Spaces'. Hence, our mission at GRI is: -

"To save wildlife and wild spaces"

We believe that, in order to save wildlife and wild spaces (the natural world/nature), one must first support and empower the men and women (the Rangers) tasked with protecting nature and the local communities living contiguous to it.

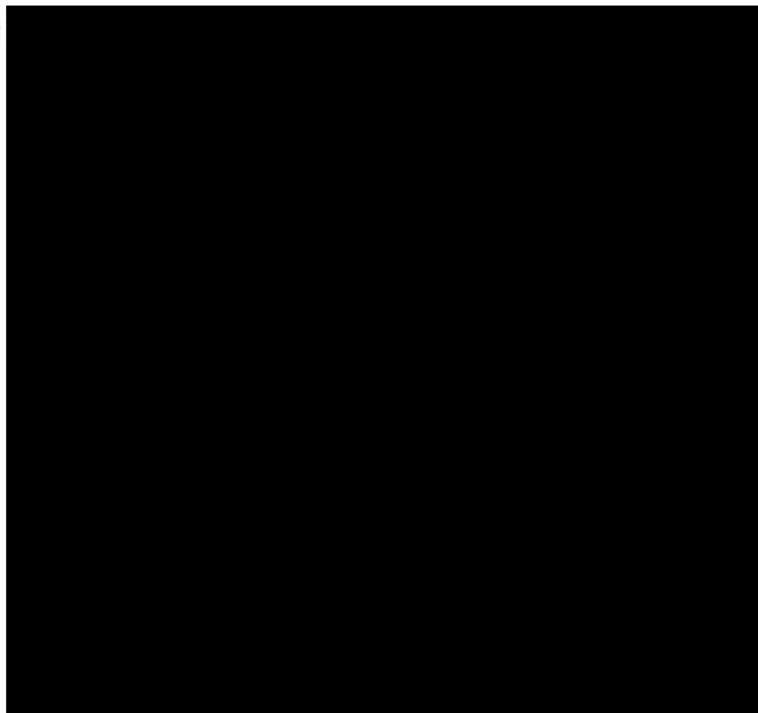
Therefore, our support to the frontline of conservation is delivered via two empowerment models, as follows:

Ranger Empowerment Model - comprises three (3) x **Key Elements**, namely: -

I. Welfare

II. Training

III. Operational Support



The Ranger Empowerment Model is a fundamental part of our DNA and is designed to encapsulate every single element of support needed, to professionalise a safe, efficient and effective Ranger Force - from the 'Boots on the Ground' to the highest levels of command.

The Ranger Empowerment Model is designed to support and empower Rangers from all walks of life, working in any sphere of wildlife conservation, including frontline Rangers and support Rangers.

In many cases, Rangers are from the local communities living contiguous to the protected areas we are trying to conserve and therefore, our support to them is also benefitting the local communities within which they live - see below.

Community Empowerment Model - comprises three (3) x **Key Elements**, namely: -

I. Engage

II. Educate

III. Empower

The Community Empowerment Model enables local communities to become active stakeholders and beneficiaries in wildlife conservation. Support via this model is designed to motivate, inform, and uplift local communities living alongside wildlife, to have the desire, knowledge and ability to conserve nature on a sustainable basis and to live in harmony with it.

The model can be applied to any community that influences conservation outcomes, but it is particularly relevant to those communities living contiguous to protected areas.

The model engages communities to help reduce Human-Wildlife Conflict, thereby providing an immediate and tangible benefit from conservation.

Through education and awareness, the model helps to promote the knowledge and understanding of the value and importance of conserving nature and the sustainable utilisation of natural resources, whilst simultaneously increasing the perception of risk involved in wildlife crime.

Finally, by improving livelihood security and empowering local communities with viable alternatives, investment and commercial partnership opportunities, which are linked to nature, the model aims to mitigate the depletion and devastation of the natural world.

Game Rangers International
Report of the Trustees
for the Year Ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

Summary of Activities Supported

GRI, through revenue generated by its Trading Subsidiary (GRI - Limited), as well as income raised via donations and grant funding was able to support and help contribute toward the following conservation activities and successes in 2024: -

1. The empowerment of 286 Rangers in Zambia with adequate levels of welfare, training and operational support, including:
 - a. Training
 - i. 99 Rangers trained in Human Rights
 - ii. 137 Rangers trained in SMART Data Collection
 - iii. 12 Rangers trained in Law Enforcement and Wildlife Management
 - iv. 70 Rangers trained in First Aid
 - v. 21 Rangers trained in Orphaned Elephant First Responder Training
 - vi. 2 Rangers participated in the 10th World Ranger Congress
 - vii. 1 Ranger attended the 42nd Environmental Education Association of Southern Africa (EEASA) Conference
 - viii. 1 Rangers participated in the first-ever SMART Global Congress
 - ix. 2 Rangers attended the EarthRanger user Conference
 - b. Welfare
 - i. The construction of a 20-unit Ranger Accommodation Block at Musa Field Headquarters
 - ii. The construction of a Workshop at Musa Field Headquarters
 - iii. The installation of clean water access at Chavulula Camp and the Primate Transit Home
 - c. Operational Support
 - i. Starlink and LoRaWAN technology rolled out to all field camps, to improve field communication and safety
 - ii. EarthRanger operational across all Anti-Poaching Units for real-time patrol and threat monitoring.
 - iii. 164 Rangers received rain coats and boots, cold weather jackets and a full set of uniforms
 - iv. Education team equipped with portable projector systems

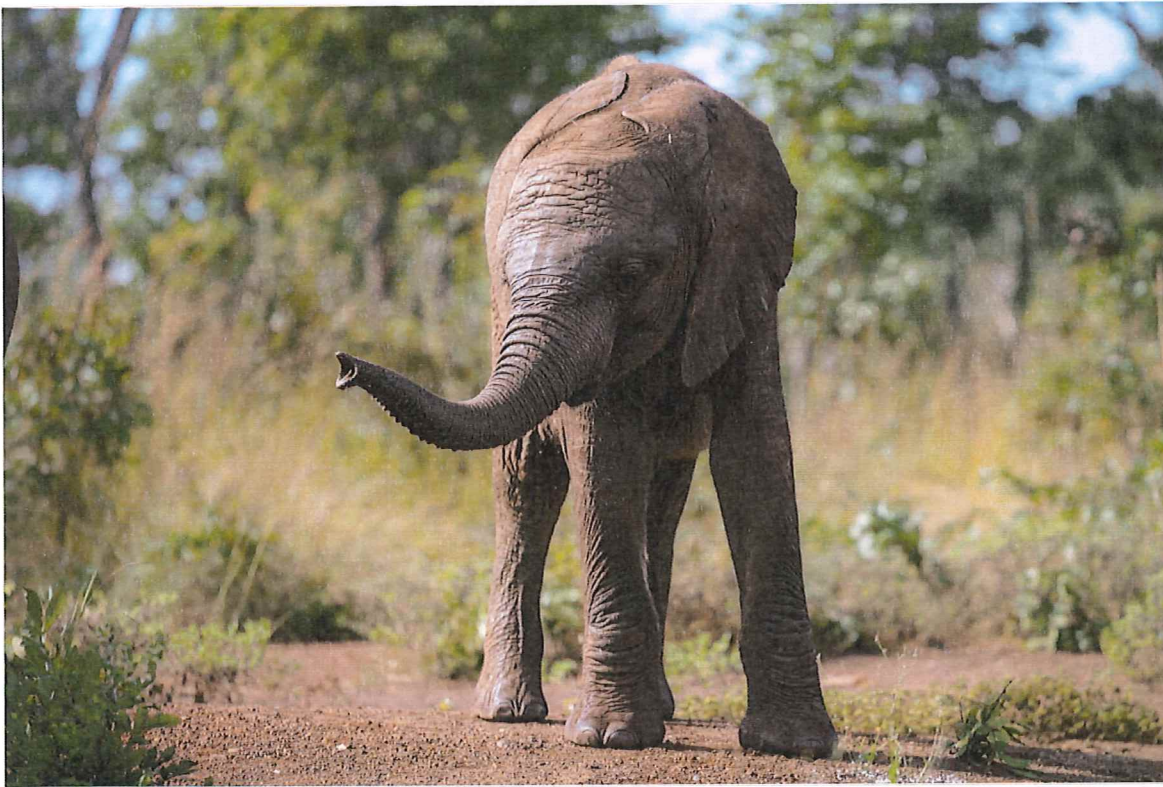
2. This welfare, training and operational support to Rangers translated into the following outputs: -

Resource Protection

- a. 22,652 Ranger Patrol Days
- b. 88 poachers apprehended
- c. 32 illegal firearms confiscated
- d. 321 knives, spears and axes confiscated
- e. 672 wire snares removed
- f. 1,425kg of bush meat recovered

Wildlife Rescue

- a. 4 elephant calves rescued, orphaned as a result of poaching and human-wildlife conflict
- b. 26 orphaned elephants receiving ongoing care and rehabilitation
- c. 16 x primates rescued from the illegal pet trade
- d. 22 x primates confirmed surviving one-year post-release
- e. 20 collared elephants monitored to understand elephant movements and dynamics between the orphaned elephants and wild elephants

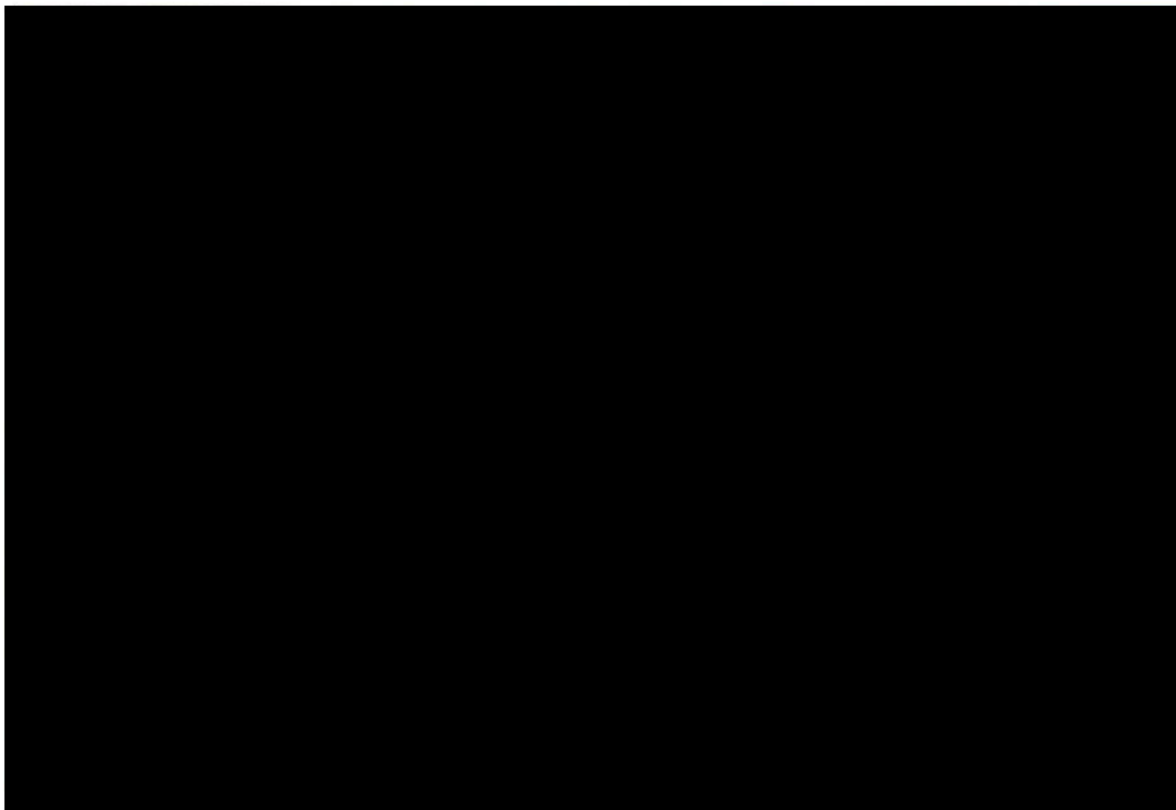


Community Outreach: -

- i. 2,360 school children engaged in weekly conservation clubs
- ii. 701 school children engaged in Discovery Days at the GRI Wildlife Discovery Centre
- iii. Weekly conservation-themed radio broadcasts to >110,000 listeners
- iv. 154 vulnerable women empowered with sustainable livelihoods
- v. 6 conservation-themed regional youth football tournaments facilitated
- vi. 210 Human-wildlife conflicts responded to, involving 9 species of wildlife

Game Rangers International
Report of the Trustees
for the Year Ended 31 December 2024

3. Enhanced communications have resulted in an upsurge of followers and supporters via our social media, including: -
- a. Instagram - 32,658 (^4,205)
 - b. Facebook - 30,227 (^5,030)
 - c. YouTube - 28,940 (^27,928)
 - d. LinkedIn - 3,175 (^1,112)
 - e. TikTok - 4,170 (^4,170)



4. The Volunteers Programme provided 336 Volunteer Days of support toward the above-mentioned frontline conservation activities. In total, 39 volunteers aged 16 to 71, from all around the world, visited GRI-supported conservation operations in Zambia. Nationalities included: -
- a. USA (16)
 - b. Netherlands (5)
 - c. Germany (5)
 - d. UK (4)
 - e. China (1)
 - f. Italy (1)
 - g. France (4)
 - h. Australia (1)
 - i. Japan (1)
 - j. Bulgaria (1)

Fundraising, Marketing & Communications

One of the key objectives for registering and establishing GRI in the UK is to build our fundraising capacity in order to generate greater sustainability for the organisation. This will ensure that we can continue to support Rangers and local communities to save wildlife and wild spaces. This goal will be achieved by continually strengthening our fundraising, marketing and communication activities.

In 2024, GRI expanded our Communications Team with the addition of a full-time Communications Officer, based at the Wildlife Discovery Centre, as well as a UK-based Science Communicator, building trust and credibility with the public and our stakeholders.

During 2024, GRI raised a total of £133,528 (please refer to Financial Review below). This charitable income included: -

1. £4,571 restricted funding
2. £128,957 unrestricted funding

In addition to the support and technical services provided by GRI, the charity was able to disburse £8,754 for equipment purchases to GRI in Zambia, for frontline conservation operations.

A reserve of £13,061 was retained within the charity.

In 2025, we will continue to strengthen Good Governance across the entire width and breadth of GRI. This will be coupled with a three-pronged Strategic Approach to stabilise, consolidate and build greater sustainability within the organisation. We will also continue to focus on strengthening our Fundraising, Marketing & Communications capability within GRI, to ensure we can increase our revenue generation within the Trading Subsidiary, as well as boosting donations and grant funding within the Charity.

FINANCIAL REVIEW

Reserves policy

As part of its Reserves Policy, GRI has set an initial target to establish a Reserve Fund of £120,000. This will provide twelve (12) months of operational funds to enable the organisation to function adequately in the UK and provide all necessary support to frontline conservation operations whilst new funding streams are being established for the organisation. We want to steadily increase our reserves in the short term with a goal of meeting our £120,000 target within a 3- 5 year period.

FUTURE DEVELOPMENTS

In 2025, the GRI Head Office will continue to focus heavily on consolidating its fundraising, marketing and communications activities within the UK to enable ongoing critical support of the Rangers it is empowering to save wildlife and wild spaces in Zambia, whilst also aiming to build our Reserve Fund (see #10 below), to help accommodate unforeseen challenges, costs and liabilities. A good example of this was the recent (and sudden) cut in USAID funding.

Throughout this process, our goal will be to raise awareness to a global audience (both young and old), of the value and importance of protecting nature.

To achieve these aspirations, we will: -

1. Further strengthen our sales and marketing capacity within the trading subsidiary to boost product sales and therefore, increase surplus revenue, which can be gifted to the charity.
2. Build upon our communications successes of 2024 across all GRI social media platforms, to help generate greater awareness and appreciation of the value and importance of nature.
3. Refresh the GRI website to align with the new Good Governance structures, whilst also continuing to provide regular updates, blogs, vlogs and newsletters to our followers and supporters. Included in these updates will be a greater focus on science-based communications.
4. Establish the Peebles Office (GRI - Head Office), as a terminal to re-broadcast live stream images from the frontline of conservation into an educational based digital platform.
5. Support the ongoing upgrade of volunteer accommodation at all GRI camps in Zambia.
6. Establish Youth Empowerment & Education through youth football tournaments in the local communities and include this as part of the Volunteer's Programme.
7. Support the establishment of a formalised Ranger Welfare Programme for all GRI supported Ranger

Game Rangers International
Report of the Trustees
for the Year Ended 31 December 2024

8. Support the establishment of a Mobile Training Unit for Rangers to deliver in-situ Human Rights & Refresher training to Rangers in Zambia.
9. Provide fundraising support, communications, technical advice and oversight to the 285 x Rangers in Zambia, to deliver their 2025 Key Objectives within the following spheres of conservation: -
 - a. Wildlife Rescue
 - b. Community Outreach & Education
 - c. Resource (biodiversity) Protection
 - d. Research & Technology
 - e. Infrastructure developments
10. Continue to build a Reserve Fund, to sustain the UK charity's operations during lean or difficult times.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and organisational structure

Game Rangers International (GRI) is a UK registered charity (SC052359) limited by guarantee and governed by its Memorandum and Articles of Association dated 27th February 2023. It is registered as a Scottish Charitable Incorporated Organisation (SCIO) with the Office of the Scottish Charity Regulator (OSCR). The charity holds 100% share capital of a Trading Subsidiary - GRI - Trading Limited (SC709865).

Good Governance

GRI is governed in accordance with a constitution approved by OSCR. This includes a Board of Trustees who are mandated as the final decision makers within the organisation. As set out in the constitution, there can only be a maximum of seven (7) Trustees and a minimum of three (3) at any one time. Board meetings are held quarterly, to approve any Visions, Strategic Plans, Budgets and Policies, as well as to appraise the operational performance of the organisation.

Management

The Board have mandated a Chief Executive Officer (CEO) to implement the Strategic Plan of both the charity and the trading subsidiary. This mandate includes day-to-day strategic oversight of all operations supported and funded by the charity, in Zambia.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

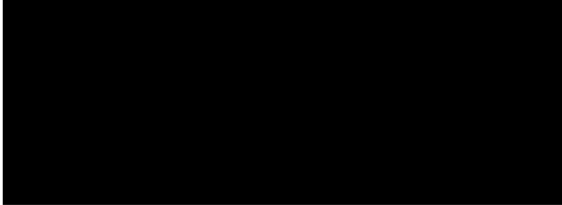
SC052359

Principal address

Unit 1
77 Northgate
Peebles
EH45 8BU

Game Rangers International
Report of the Trustees
for the Year Ended 31 December 2024

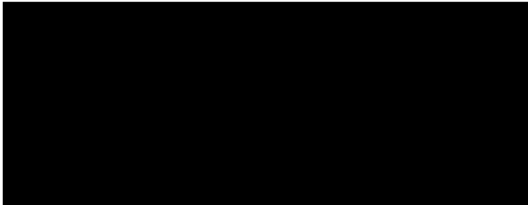
Trustees



Independent Examiner

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Approved by order of the board of trustees on 24.9.2025 and signed on its behalf by:



Independent Examiner's Report to the Trustees of Game Rangers International

I report on the accounts for the year ended 31 December 2024 set out on pages eight to fourteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

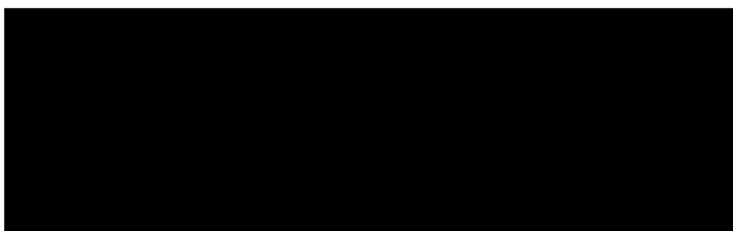
Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Date: 29/9/25

Game Rangers International
Statement of Financial Activities
for the Year Ended 31 December 2024

				Year Ended 31.12.24 Total funds £	Period 27.2.23 to 31.12.23 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		138,957	3,198	142,155	126,935
Other trading activities	2	-	1,373	1,373	1,500
Total		<u>138,957</u>	<u>4,571</u>	<u>143,528</u>	<u>128,435</u>
EXPENDITURE ON					
Charitable activities					
Wildlife conservation support		<u>127,269</u>	<u>3,198</u>	<u>130,467</u>	<u>124,054</u>
NET INCOME		11,688	1,373	13,061	4,381
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>4,381</u>	-	<u>4,381</u>	-
TOTAL FUNDS CARRIED FORWARD		<u><u>16,069</u></u>	<u><u>1,373</u></u>	<u><u>17,442</u></u>	<u><u>4,381</u></u>

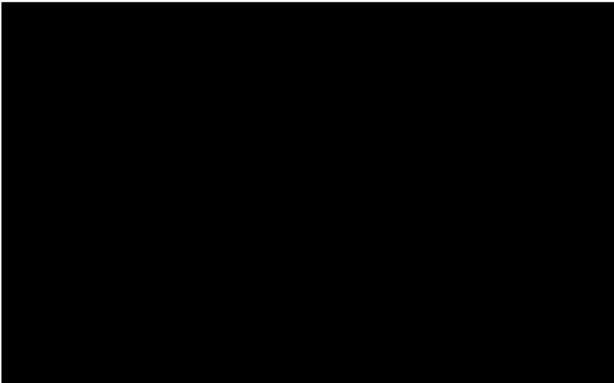
The notes form part of these financial statements

Game Rangers International

**Balance Sheet
31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
CURRENT ASSETS					
Debtors	6	16,844	1,373	18,217	5,131
CREDITORS					
Amounts falling due within one year	7	(775)	-	(775)	(750)
NET CURRENT ASSETS		<u>16,069</u>	<u>1,373</u>	<u>17,442</u>	<u>4,381</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>16,069</u>	<u>1,373</u>	<u>17,442</u>	<u>4,381</u>
NET ASSETS/(LIABILITIES)		<u>16,069</u>	<u>1,373</u>	<u>17,442</u>	<u>4,381</u>
FUNDS	8				
Unrestricted funds				16,069	4,381
Restricted funds				<u>1,373</u>	<u>-</u>
TOTAL FUNDS				<u>17,442</u>	<u>4,381</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24.9.2025
and were signed on its behalf by:



The notes form part of these financial statements

Game Rangers International
Notes to the Financial Statements
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Going Concern

The trustees have assessed a period of 12 months from the date of approval of the financial statements and consider that no material uncertainties exist that cast significant doubt about the ability of the company to continue as a going concern. Thus the directors adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

The

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Game Rangers International

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES - continued

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

2. OTHER TRADING ACTIVITIES

	Year Ended 31.12.24	Period 27.2.23 to 31.12.23
	£	£
Sponsorships	<u>1,373</u>	<u>1,500</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the period ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the period ended 31 December 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	Year Ended 31.12.24	Period 27.2.23 to 31.12.23
Support Staff	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

Game Rangers International

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	98,972	27,963	126,935
Other trading activities	-	1,500	1,500
Total	<u>98,972</u>	<u>29,463</u>	<u>128,435</u>
EXPENDITURE ON			
Charitable activities			
Wildlife conservation support	<u>94,591</u>	<u>29,463</u>	<u>124,054</u>
NET INCOME	<u>4,381</u>	-	<u>4,381</u>
TOTAL FUNDS CARRIED FORWARD	<u>4,381</u>	-	<u>4,381</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
GRI Trading Co Ltd	<u>18,217</u>	<u>5,131</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other creditors	<u>775</u>	<u>750</u>

8. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	4,381	11,688	16,069
Restricted funds			
Wildlife Discovery Centre	-	1,373	1,373
TOTAL FUNDS	<u>4,381</u>	<u>13,061</u>	<u>17,442</u>

Game Rangers International

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,957	(127,269)	11,688
Restricted funds			
Wildlife Discovery Centre	1,373	-	1,373
Butler Donation for Borehole	<u>3,198</u>	<u>(3,198)</u>	<u>-</u>
	<u>4,571</u>	<u>(3,198)</u>	<u>1,373</u>
TOTAL FUNDS	<u><u>143,528</u></u>	<u><u>(130,467)</u></u>	<u><u>13,061</u></u>

Comparatives for movement in funds

	Net movement in funds £	At 31.12.23 £
Unrestricted funds		
General fund	4,381	4,381
	<u>4,381</u>	<u>4,381</u>
TOTAL FUNDS	<u><u>4,381</u></u>	<u><u>4,381</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,972	(94,591)	4,381
Restricted funds			
Priorsford School	175	(175)	-
Wildlife Discovery Centre	1,500	(1,500)	-
Born Free Foundation	22,788	(22,788)	-
Ranger Lab	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
	<u>29,463</u>	<u>(29,463)</u>	<u>-</u>
TOTAL FUNDS	<u><u>128,435</u></u>	<u><u>(124,054)</u></u>	<u><u>4,381</u></u>

Game Rangers International

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

10. FEES PAID TO INDEPENDENT EXAMINER

During the year the Charity paid £1,234 to Gall Robertson CA for independent examination of the accounts.