REGISTERED CHARITY NUMBER: 1207524

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

DRUSILLAS CONSERVATION IN ACTION

LMDB Accountants
Chartered Certified Accountants
Railview Lofts
19c Commercial Road
Eastbourne
East Sussex
BN21 3XE

DRUSILLAS CONSERVATION IN ACTION

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FOR THE YEAR ENDED 31 DECEMBER 2025

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DRUSILLAS CONSERVATION IN ACTION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Drusillas Conservation in Action is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission for England and Wales (Charity Number: 1207524). The charity exists to:

"Promote, for the benefit of the public, the conservation of wildlife across the world through the provision of grants to conservation charities and other organisations as the trustees see fit from time to time."

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit and are satisfied that the charity's activities during 2025 were undertaken in pursuit of its charitable objectives. Through grant funding, education and conservation partnerships, the charity supported work intended to protect threatened species, conserve habitats, and increase public awareness of wildlife conservation.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During 2025, Drusillas Conservation in Action continued to develop as a grant-giving conservation charity, supporting wildlife conservation projects in the United Kingdom and internationally. The charity's support during the year included the projects described below. Grant expenditure recognised in the financial statements was £12,077, after accounting for the reversal of grant accruals recorded in the prior period.

The Civet Project Foundation

Support totalling £3,075 was provided for outreach, partnership activity and World Civet Day, helping to promote awareness of civet and binturong conservation.

Civets and binturong belong to a family of elusive carnivores- the viverrids. In Southeast Asia viverrids are threatened due to civet coffee farming, indiscriminate snaring, the pet and wild meat trade.
Drusillas Conservation in Action and Dudley Zoo have jointly signed up to the Civet Project's Platinum Pledge contributing to viverrid conservation. Through the pledge, we directly support the Civet One Health Programme which aims to end the practice of commercial civet farming.

The funding provided by Drusillas Conservation in Action in 2025 has been utilised to recruit a Civet Project Officer in Vietnam- Dr. Thuy Nguyen who is conducting a large-scale investigation into the scale, and health conditions in commercial civet farms. Funding has also been used to host screening events of The Civet Project's documentary for university students in Dalat, an area where civets are exploited.

Selamatkan Yaki

A payment of £2,500 supported the second year of the monkey guard programme, which is focused on the protection of the critically endangered Sulawesi crested macaque. The Sulawesi Crested Macaque, also known as yaki in the local Indonesian language is classified as critically endangered. Their population has declined by over 80% in the last 40 years. Selamatkan Yaki is an organisation working to protect the yaki through conservation, education, and research.

Drusillas Conservation in Action funds the full-time salary of a Monkey Guard- Pa Ara- who in 2025 conducted 260 patrol days within the Tangkoko National Park and its border shared with local communities. During patrols Pa Ara deters the yaki from entering villages and plantations, eliminating retaliatory killing and conflict incidents. His presence has strengthened communication between communities and conservation authorities, improving outcomes for yaki conservation.

Marwell Wildlife

A payment of £4,000 was made towards the bursary for a Kenyan conservation student, supporting local conservation capacity and leadership.

Drusillas Conservation in Action funds the fees for Sakimba Lesoloiya an MSc student at the University of Nairobi. Sakimba's thesis is titled: "An assessment of the effectiveness of community-based conservation incentives in protecting the Grevy's zebra in Kisima Area, Samburu County".

The Grevy's zebra is one of the most threatened equid species, classified as endangered on the IUCN Red List of Threatened Species. More than 99% of the species' range falls outside of formal protected areas, thus community-focused conservation, and Sakimba's research is essential for long-term survival of the Grevy's zebra.
Regular coursework reports are received from Sakimba's supervisor, showing he is continually excelling at his course.

Shades of Amboseli
Funding of £1,640 supported school fees for a student in Kenya, recognising the importance of local communities and education to long-term conservation. Shades of Amboseli preserves Maasai cultural heritage, strengthens climate resilience and conserves wildlife in the Amboseli ecosystem of southern Kenya.

Secondary school is not free in Kenya and fees are prohibitively expensive for poor families, often resulting in young girls being excluded from furthering their basic education. Drusillas Conservation in Action funds the secondary school fees of a high-achieving grade 6 girl who has ambitions of becoming an engineer. The student is consistently top of her class at St. Brian Salana Academy.

Colobus Conservation
A total of £1,422 was provided from visitor contactless donations and a further direct donation to support conservation work. Drusillas Conservation in Action provides operational support for the Colobus Conservation rescue and rehabilitation centre in Diani, Kenya. Funds received in 2025 were used to successfully treat and release 21 primates and other species, care for 16 individuals under long-term care, maintain 40 'Colobridges' and educate hundreds of school children from the local community about their local wildlife.

One of the primary rescued species that benefit from the Colobridges, and reforestation efforts of Colobus Conservation is the vulnerable to extinction Angolan Colobus. Diani is equally a biodiversity and deforestation hotspot and our support for Colobus Conservation is aimed at protecting primate species in the region through rescue, reforestation, and habitat connectivity.

South Downs National Park
A contribution of £2,000 was made towards ranger funding during 2025, supporting native habitat and species management initiatives at the Seven Sisters Country Park, within the South Downs National Park. Funds were utilised to undertake seasonal habitat and species monitoring, the creation and maintenance of dew ponds, hedgerow, and scrub habitat, as well as regular grazing management aimed at opening more areas of chalk grassland. Chalk grasslands are one of the most species-rich habitats in the UK; however, they are one of the most threatened. The work we fund in the National Park ensures the survival of this rare habitat and the scarce species found only there.

The Sloth Conservation Foundation
A donation of £2,000 was made to support sloth conservation. The Sloth Conservation Foundation is dedicated to protecting Costa Rica's sloths and other wildlife through research, education, and conservation initiatives by addressing habitat degradation and other major threats to sloths posed by development.

Drusillas Conservation in Action funds initiatives aimed at restoring connectivity in degraded forests by identifying critical canopy gaps and the installation of sloth crossing bridges. In 2025, eight new wildlife crossing bridges were installed where sloths were previously seen crossing on the ground, exposing them to human disturbance, domestic and wild predators. Camera trap footage documented recordings of up to 20 different species, including sloths utilising the wildlife crossing bridges.

Red Panda Forest Guardian Programme
A donation of £440 supported the program's conservation work. Red pandas are classified as endangered, with less than 2,500 individuals remaining in the wild. The Red Panda Network is the leading organisation in efforts to save the red panda and their habitats.

Funds go directly towards the Forest Guardian Programme, a recognised project under the EAZA Red Panda Long Term Management Plan. The Red Panda Network employs 156 Forest Guardians from the local community who monitor red panda populations in 13 districts in Nepal. In addition to collecting data to inform a science-based conservation program for red pandas in Nepal, the Forest Guardians are a protective presence in the forests, deterring poaching and deforestation. In 2025, Forest Guardians patrolled 82 monitoring blocks in 6 National forests and 66 Community forests.

Falkland Islands Penguin Conservation
A donation of £500 was made to support penguin conservation. Falklands Conservation is dedicated to conserving the unique natural environment on the Falkland Islands through partnership with the local and international community. In addition to migrant species, five species of penguin breed on the island.

Drusillas Conservation in Action has provided funding towards seabird monitoring, removal of invasive alien vegetation and reintroduction of native vegetation. In 2025, 13.3 hectares of penguin breeding habitat was revegetated. Seabird breeding surveys were conducted in November with breeding success surveys conducted in January.

Golden Lion Tamarin Conservation
A donation of £1,000 was made for Golden Lion Tamarin conservation. The Golden Lion Tamarin is an endangered primate restricted to the canopies of the Atlantic Coastal Forest in Rio de Janeiro, a heavily deforested habitat. The Golden Lion Tamarin Association is dedicated to connecting and restoring this critical habitat through forest corridors, protecting remaining forest patches, and engaging the community in forest protection through education and "forest-friendly" livelihoods.

In 2025, together with support from Drusillas Conservation in Action, ongoing monitoring discovered the presence of new populations of the Golden Lion Tamarin, 489 individuals were vaccinated against yellow-fever and over 1,700 students and teachers were reached through education programmes.

Conservation Education and Public Engagement
The charity continued to engage visitors at Drusillas Zoo Park through conservation messaging, interpretation, fundraising campaigns, and educational initiatives. These activities were intended to increase awareness of wildlife conservation challenges and encourage visitors to support conservation through donations and informed choices.

Fundraising activities
Funds were raised during the year through:

> Visitor donations and collection points.
> Contactless donation facilities.
> Conservation-themed fundraising campaigns.
> Competitions and fundraising activity; and
> Gift Aid claims.

Income raised was applied in support of the charity's objectives or carried forward within the relevant restricted or unrestricted funds for future conservation activity.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

FINANCIAL REVIEW

Financial position

The charity generated total income of £21,351 during 2025. Total expenditure was £14,519, including £12,077 of grant expenditure recognised in the accounts. The resulting net income for the year was £6,832.

At 31 December 2025, total funds carried forward were £35,812, comprising £19,716 of unrestricted funds and £16,096 of restricted funds.

The trustees are satisfied that the charity remains in a sound financial position and has sufficient funds to meet its current commitments and continue supporting conservation initiatives.

Reserves policy

The trustees seek to maintain reserves at a prudent level, having regard to the charity's planned grant commitments, restricted fund obligations, and operating requirements. The level and composition of reserves are reviewed by the trustees as part of their oversight of the charity's financial position.

FUTURE PLANS

During 2026, the trustees intend to continue supporting carefully selected conservation organisations through grant funding and partnership working. Priorities include:

> Expanding fundraising opportunities and visitor engagement.
> Supporting projects that protect threatened species and habitats.
> Developing relationships with existing conservation partners.
> Increasing educational outreach and conservation awareness; and
> Building the charity's profile and impact within the conservation sector.

The trustees remain committed to ensuring that funds raised through Drusillas Conservation in Action deliver conservation benefits in the United Kingdom and internationally.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Drusillas Conservation in Action is a Charitable Incorporated Organisation (CIO) governed by its constitution, registered with the Charity Commission for England and Wales.

The charity is managed by a board of trustees who ensure that the charity's activities align with its objectives and comply with regulatory requirements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1207524

Principal address

C/o Drusillas Zoo Park
Alfriston Road
Polegate
East Sussex
BN26 5QS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees
C Poland
O Smith
P West
L Smith

Approved by order of the board of trustees on 12 October 2026 and signed on its behalf by:

O Smith - Trustee

DRUSILLAS CONSERVATION IN ACTION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	Year ended 31.12.25 Total funds £	Period 19.3.24 to 31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		15,311	1,848	17,159	43,284
Other trading activities	2	4,192	-	4,192	1,480
Total		19,503	1,848	21,351	44,764
EXPENDITURE ON					
Raising funds		699	28	727	206
Charitable activities					
Grants to institutions		8,100	5,140	13,240	15,578
Total		8,799	5,168	13,967	15,784
NET INCOME/(EXPENDITURE)		10,704	(3,320)	7,384	28,980
RECONCILIATION OF FUNDS					
Total funds brought forward		9,564	19,416	28,980	-
TOTAL FUNDS CARRIED FORWARD		20,268	16,096	36,364	28,980

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	301	-	301	504
CURRENT ASSETS					
Debtors	8	7,367	657	8,024	13,457
Cash at bank		14,575	15,439	30,014	23,974
		21,942	16,096	38,038	37,431
CREDITORS					
Amounts falling due within one year	9	(1,975)	-	(1,975)	(8,955)
NET CURRENT ASSETS		19,967	16,096	36,063	28,476
TOTAL ASSETS LESS CURRENT LIABILITIES		20,268	16,096	36,364	28,980
NET ASSETS		20,268	16,096	36,364	28,980
FUNDS	10				
Unrestricted funds				20,268	9,564
Restricted funds				16,096	19,416
TOTAL FUNDS				36,364	28,980

The financial statements were approved by the Board of Trustees and authorised for issue on 12 October 2026 and were signed on its behalf by:

O Smith - Trustee

The notes form part of these financial statements

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

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 Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 33% on cost

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.

continued...

2. OTHER TRADING ACTIVITIES

	Year ended 31.12.25	Period 19.3.24 to 31.12.24
	£	£
Competition entry fees	4,192	1,480

3. GRANTS PAYABLE

	Year ended 31.12.25	Period 19.3.24 to 31.12.24
	£	£
Grants to institutions	12,077	14,000

The total grants paid to institutions during the year was as follows:

	Year ended 31.12.25	Period 19.3.24 to 31.12.24
	£	£
Selamatkan Yaki	-	5,000
Marwell Zoo	1,640	9,000
Sloth Conservation	2,000	-
Penguins	500	-
Golden Lion Tamarin	1,000	-
The Civet Project Foundation	3,075	-
South Downs National Park	2,000	-
Colobus Conservation	1,422	-
Red Panda Forest Guardian	440	-
	12,077	14,000

continued...

4. SUPPORT COSTS

	Information technology	Governance costs	Totals
	£	£	£
Grants to institutions	203	960	1,163

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the period ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the period ended 31 December 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,272	27,012	43,284
Other trading activities	-	1,480	1,480
Total	16,272	28,492	44,764
EXPENDITURE ON			
Raising funds	130	76	206
Charitable activities			
Grants to institutions	6,578	9,000	15,578
Total	6,708	9,076	15,784
NET INCOME	9,564	19,416	28,980
TOTAL FUNDS CARRIED FORWARD	9,564	19,416	28,980

continued...

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2025 and 31 December 2025	614
DEPRECIATION	
At 1 January 2025	110
Charge for year	203
At 31 December 2025	313
NET BOOK VALUE	
At 31 December 2025	301
At 31 December 2024	504

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	8,024	13,457

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	15	15
Grants payable	1,000	7,500
Accrued expenses	960	1,440
	1,975	8,955

continued...

10. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	9,564	10,704	20,268
Restricted funds			
Maasai	7,179	(1,667)	5,512
Penguins	1,175	381	1,556
Sloth Conservation	6,914	(1,034)	5,880
Golden Lion Tamarin	4,148	(1,000)	3,148
	19,416	(3,320)	16,096
TOTAL FUNDS	28,980	7,384	36,364

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,503	(8,799)	10,704
Restricted funds			
Maasai	1	(1,668)	(1,667)
Penguins	881	(500)	381
Sloth Conservation	966	(2,000)	(1,034)
Golden Lion Tamarin	-	(1,000)	(1,000)
	1,848	(5,168)	(3,320)
TOTAL FUNDS	21,351	(13,967)	7,384

continued...

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

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds	At 31.12.24
	£	£
Unrestricted fund	9,564	9,564
Restricted funds		
Maasai	7,179	7,179
Penguins	1,175	1,175
Sloth Conservation	6,914	6,914
Golden Lion Tamarin	4,148	4,148
	19,416	19,416
TOTAL FUNDS	28,980	28,980

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	16,272	(6,708)	9,564
Restricted funds			
Maasai	16,179	(9,000)	7,179
Penguins	1,175	-	1,175
Sloth Conservation	6,990	(76)	6,914
Golden Lion Tamarin	4,148	-	4,148
	28,492	(9,076)	19,416
TOTAL FUNDS	44,764	(15,784)	28,980

Unrestricted funds represent monies given to the charity without restrictions.

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11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.