

**RHINO TEARS JEWELLERY CIO**

**REPORT OF THE TRUSTEES AND**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD 16<sup>TH</sup> APRIL 2020 TO 5<sup>TH</sup> APRIL 2021**

**RHINO TEARS JEWELLERY CIO**  
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**FOR THE YEAR ENDED 5<sup>TH</sup> APRIL 2021**

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**RHINO TEARS JEWELLERY CIO**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5<sup>TH</sup> APRIL 2021**

The trustees present their report with the financial statements of the charity for the period ended 5<sup>th</sup> April 2021. 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2019).

**OBJECTIVES AND ACTIVITIES**

The objectives of the CIO are the advancement for the benefit of the public the conservation, protection and improvement of the physical and natural environment and for the benefit of the public to the advancement of animal welfare, with a particular emphasis on the conservation of, suppression of cruelty and promotion of kindness to rhino species anywhere in the world.

To meet these aims, the CIO raises funds by making and selling jewellery; in future it aims to raise funds from donations. The charity makes donations to rhino protection bodies in furtherance of its objects.

**ACHIEVEMENTS AND PERFORMANCE**

During the year the CIO was able to make donations to rhino protection bodies from the profits and sale of jewellery.

**FINANCIAL REVIEW**

The Trustees had income of £48,805 and expenditure of £46,371; reserves at 5<sup>th</sup> April 2021 were £2,494.

The trustees consider the financial position to be satisfactory.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The CIO is governed by the Constitution; any new trustee must be appointed by a Resolution proposed at a meeting of the Trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1189096

**Principal address**  
Idlehurst  
Birch Grove  
Horsted Keynes  
RH17 7BT

**RHINO TEARS JEWELLERY CIO**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5<sup>TH</sup> APRIL 2021 (cont'd)**

**REFERENCE AND ADMINISTRATIVE DETAILS (cont'd)**

**Trustees**

Sarah Cobden-Ramsay  
Roger Cobden-Ramsay

**Independent Examiner**

Gary Oxley  
Oxley & Co  
17 Manor Road  
East Molesey  
KT8 9JU

Approved by order of the Board of Trustees on 1<sup>st</sup> February 2022 and signed on its behalf by:

.....  
Roger Cobden-Ramsay - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

### OF RHINO TEARS JEWELLERY CIO

#### Independent examiner's report to the Trustees of Rhino Tears Jewellery CIO

I report to the charity trustees on my examination of the accounts of Rhino Tears Jewellery CIO for the period ended 5<sup>th</sup> April 2021.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required in section 130 of the 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.

Gary Oxley ACA  
Chartered Accountants  
Oxley & Co  
17 Manor Road  
East Molesey  
Surrey  
KT8 9JU

Date: .....

**RHINO TEARS JEWELLERY CIO**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE PERIOD 16<sup>TH</sup> APRIL 2020 TO 5<sup>TH</sup> APRIL 2021**

	<b>Unrestricted funds 2021 £</b>
<b>RECEIPTS</b>	
Donations	60
Sale of jewellery	48,745
	<hr/>
<b>TOTAL RECEIPTS</b>	48,805
	<hr/>
<b>PAYMENTS</b>	
Cost of jewellery and associated costs	27,251
Donations	19,060
	<hr/>
<b>TOTAL PAYMENTS</b>	46,371
	<hr/>
<b>NET RECEIPTS</b>	2,494
	<hr/> =====

## RHINO TEARS JEWELLERY CIO

## BALANCE SHEET

AS AT 5<sup>TH</sup> APRIL 2021

	Unrestricted funds 2021 £
<b>CURRENT ASSETS</b>	
Cash at bank and in hand	5,603
	<hr/>
	5,603
<b>CREDITORS:</b> amounts falling due within one year	(3,109)
	<hr/>
<b>NET ASSETS</b>	2,494
	=====
<b>FUNDS</b>	
Unrestricted fund	2,494
Restricted funds	-
	<hr/>
	2,494
<b>TOTAL FUNDS</b>	=====

The financial statements were approved by the trustees on 1<sup>st</sup> February 2022 and signed on their behalf by:

R Cobden-Ramsay - Trustee

The notes on pages 6 form part of these financial statements

**RHINO TEARS JEWELLERY CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD 16<sup>TH</sup> APRIL 2020 TO 5<sup>TH</sup> APRIL 2021**

**1. Accounting policies**

**1.1 Basis of preparation of 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<sup>st</sup> 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 and expenditure is recorded on a receipts and payments basis.

**1.2 Taxation**

The charity is exempt from tax on its charitable activities.

**1.3 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.

**2. Trustees' Remuneration and benefits**

There were no trustees' remuneration or other benefits for the period ended 5<sup>th</sup> April 2021.

**3. Creditors – Amounts falling due within one year**

	<b>2021</b>
Other creditors – owed to Trustee	£3,109
	=====

**4. Related party transactions**

There were no related party transactions for the period to 5<sup>th</sup> April 2021.