

RHINO TEARS JEWELLERY CIO

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD 6TH APRIL 2022 TO 5TH APRIL 2023

RHINO TEARS JEWELLERY CIO
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FOR THE YEAR ENDED 5TH APRIL 2023

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RHINO TEARS JEWELLERY CIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5TH APRIL 2023

The trustees present their report with the financial statements of the charity for the period ended 5th April 2023. 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 1st 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 £25,151 and expenditure of £28,215; reserves at 5th April 2023 were £1,618.

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 5TH APRIL 2023 (cont'd)

REFERENCE AND ADMINISTRATIVE DETAILS (cont'd)

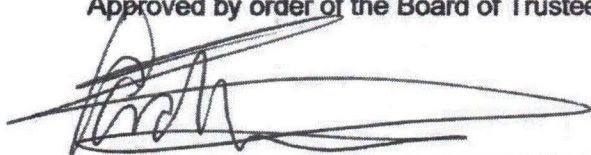
Trustees

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 26th January 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Sarah', written over a horizontal dotted line.

Sarah 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 5th April 2023.

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: 26th January 2024

RHINO TEARS JEWELLERY CIO
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE PERIOD 6TH APRIL 2022 TO 5TH APRIL 2023

	Note	Unrestricted funds 2023 £	Unrestricted funds 2022 £
RECEIPTS			
Donations		45	28,000
Sale of jewellery		25,106	35,396
		<hr/>	<hr/>
TOTAL RECEIPTS		25,151	63,396
		<hr/>	<hr/>
PAYMENTS			
Cost of jewellery and associated costs	3	17,371	19,933
Donations		10,844	41,275
		<hr/>	<hr/>
TOTAL PAYMENTS		28,215	61,208
		<hr/>	<hr/>
NET (EXPENDITURE)/RECEIPTS		(3,064)	2,188
		=====	=====

RHINO TEARS JEWELLERY CIO

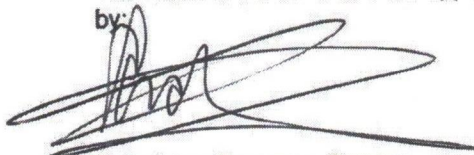
BALANCE SHEET

AS AT 5TH APRIL 2023

	Note	Unrestricted funds 2023 £	Unrestricted funds 2022 £
CURRENT ASSETS			
Cash at bank and in hand		3,412	7,791
		<hr/>	<hr/>
		3,412	7,791
CREDITORS: amounts falling due within one year	4	(1,794)	(3,109)
		<hr/>	<hr/>
NET ASSETS		1,618	4,682
		<hr/>	<hr/>
FUNDS			
Unrestricted fund		1,618	4,682
Restricted funds		-	-
		<hr/>	<hr/>
TOTAL FUNDS		1,618	4,682
		<hr/>	<hr/>

The financial statements were approved by the trustees on 26th January 2024 and signed on their behalf

by:



S 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 6TH APRIL 2022 TO 5TH APRIL 2023

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 1st 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 5th April 2023.

3. Payments Analysis

	2023	2022
Cost of jewellery	12,723	16,081
Professional fees	1,190	-
Postage	1,281	1,468
Charges	1,357	1,225
Other administration	820	1,159
	<u>£17,371</u>	<u>£19,933</u>
	=====	=====

4. Creditors – Amounts falling due within one year

Other creditors – owed to Trustee	£1,794	£3,109
	<u>=====</u>	<u>=====</u>

5. Related party transactions

There were no related party transactions for the period to 5th April 2023.