

**RHINO TEARS JEWELLERY CIO**

**REPORT OF THE TRUSTEES AND**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD 6<sup>TH</sup> APRIL 2024 TO 5<sup>TH</sup> APRIL 2025**

**RHINO TEARS JEWELLERY CIO**  
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**FOR THE YEAR ENDED 5<sup>TH</sup> APRIL 2025**

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**RHINO TEARS JEWELLERY CIO**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5<sup>TH</sup> APRIL 2025**

The trustees present their report with the financial statements of the charity for the period ended 5<sup>th</sup> April 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 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 £18,257 and expenditure of £17,713; reserves at 5<sup>th</sup> April 2025 were £2,692.

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**  
Ashgrove  
The Green  
Horsted Keynes  
RH17 7AP

**RHINO TEARS JEWELLERY CIO**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5<sup>TH</sup> APRIL 2025 (cont'd)**

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

**Trustees**

Sarah Cobden-Ramsay  
Roger Cobden-Ramsay

Approved by order of the Board of Trustees on 19<sup>th</sup> January 2026 and signed on its behalf by:

.....

Sarah Cobden-Ramsay - Trustee

**RHINO TEARS JEWELLERY CIO**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE PERIOD 6<sup>TH</sup> APRIL 2024 TO 5<sup>TH</sup> APRIL 2025**

	Note	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>RECEIPTS</b>			
Donations		847	-
Sale of jewellery		17,410	23,731
		<hr/>	<hr/>
<b>TOTAL RECEIPTS</b>		18,257	23,731
		<hr/>	<hr/>
<b>PAYMENTS</b>			
Cost of jewellery and associated costs	3	10,360	18,041
Donations		7,353	5,160
		<hr/>	<hr/>
<b>TOTAL PAYMENTS</b>		17,713	23,201
		<hr/>	<hr/>
<b>NET RECEIPTS</b>		544	530
		=====	=====

## RHINO TEARS JEWELLERY CIO

## BALANCE SHEET

AS AT 5<sup>TH</sup> APRIL 2025

	Note	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		4,486	3,942
		<hr/>	<hr/>
		4,486	3,942
<b>CREDITORS:</b> amounts falling due within one year	4	(1,794)	(1,794)
		<hr/>	<hr/>
<b>NET ASSETS</b>		2,692	2,148
		=====	=====
<b>FUNDS</b>			
Unrestricted fund		2,692	2,148
Restricted funds		-	-
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		2,692	2,148
		=====	=====

The financial statements were approved by the trustees on 19<sup>th</sup> January 2026 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 6<sup>TH</sup> APRIL 2024 TO 5<sup>TH</sup> APRIL 2025**

**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 2025.

**3. Payments Analysis**

	<b>2025</b>	<b>2024</b>
Cost of jewellery	8,243	15,440
Professional fees	300	600
Postage	297	1,057
Charges	975	845
Other administration	545	99
	<hr/>	<hr/>
	£10,360	£18,041
	=====	=====

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

Other creditors – owed to Trustee	£1,794	£1,794
	=====	=====

**5. Related party transactions**

There were no related party transactions for the period to 5<sup>th</sup> April 2025.