

Charity registration number: 262245

The Rhodes Minnis Cat Sanctuary

Annual Report and Financial Statements
for the Year Ended 31 December 2024

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

The Rhodes Minnis Cat Sanctuary

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The Rhodes Minnis Cat Sanctuary

Reference and Administrative Details

Trustees	Mr C Russell
	Mr C P Williamson
	Mrs D G Taylor
	Ms D J Colam
	Mrs D Thompson
	Mr M J Whibley
Principal Office	Seathwaite Rhodes Minnis Canterbury Kent CT4 6XU
Charity Registration Number	262245
Bankers	Lloyds Bank 43 Sandgate Road Folkestone Kent CT20 1RZ
Auditor	Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge Folkestone Kent CT18 7TQ

The Rhodes Minnis Cat Sanctuary

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

Objects and aims

The objects of the charity are to provide a sanctuary for unwanted cats and kittens, to provide homes for them and to perform any other work the object of which is to ensure humane conduct towards, and treatment of, cats and kittens.

The objects accord with the definition of charitable purposes in the Charities Act 2011 being for the advancement of animal welfare and support of people who are no longer able to care for their pets.

The main focus of our activities continues to be that of ensuring we provide a rehoming centre and sanctuary for the cats and kittens, which their owners are unable to care for, and for those which are brought to us by other agencies, or by members of the public as strays. We are the largest rescue organisation catering for cats only in East and South Kent and we are willing to take cats of any age or condition. No cat is ever put to sleep unless the vets advise that he or she no longer enjoys any prospect of a reasonable quality of life.

Objectives, strategies and activities

The sanctuary cares for up to 200 cats and kittens at any one time. There are three separate enclosures, the first located behind the bungalow and comprising the rehoming centre with 31 reception pens and communal areas accommodating cats suitable for rehoming. Across the road on Long Piece Field is the sanctuary known as Magpie House which accommodates up to 60 cats which by reason of their temperaments are unhomeable and will live out their lives here. A third enclosure accommodates those cats which have tested positive for FIV (Feline Immunodeficiency Virus) and could be homed, but only where they have no contact with other cats.

Everything is done to maintain an environment where all the cats will have stimulation, an active outdoor life and contact with staff and visitors. A veterinary surgeon visits the sanctuary once a week to check new arrivals and attend to cases which do not require immediate treatment. In normal times the sanctuary is open to visitors without prior appointment from 10am to 1pm and 2pm to 4pm seven days a week except over Christmas and New Year.

Public benefit

In planning our activities at meetings, trustees keep in hand the Charity Commission's guidance on public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Rhodes Minnis Cat Sanctuary

Trustees' Report (continued)

Achievements and performance

During the year the charity took in 288 cats and rehomed 283 the latter figure including kittens born with us. This compared with 278 in and out in 2023. Revenue from the Boarding Cattery included in the Seathwaite Boarding Cattery Ltd accounts was £70,555 (2023 - £70,007) with no increase in charges to customers.

Our revenue from our Open Day, Christmas Fair and quiz nights totalled £11,733 (2023 - £8,717). Our shop takings remain relatively static but the shop still showed a net profit of £4,725 and its presence in our home town is an invaluable asset in publicity terms. Donations from supporters, members and from people leaving cats with us and adopting them to take home totalled £97,539 (2023 - £90,616).

At the end of 2023 we changed our vets due to the increasing difficulties encountered with Medivet successors to the Burnham House Practice who have been obliged to curtail their activities in our area due to staffing difficulties. We are now at Hawkinge Veterinary Surgery which is independently owned and run and are looking forward to a new rewarding partnership.

We are glad to be able to report another satisfactory year in these difficult times. Our strength comes from our devoted band of supporters who are always welcome to come and see what we do, and most of all from our loyal and long serving staff, who are proud of the sanctuary and especially of its very rigid "no kill" policy, which enables us to find new homes for cats of advanced aged, often brought to us because their elderly owners have died or gone into care. We are also one of the few sanctuaries who provide permanent accommodation and the chance of rehoming for FIV positive cats.

The Rhodes Minnis Cat Sanctuary

Trustees' Report (continued)

Financial review

Policy on reserves

The background to the reserves policy is:-
(figures stated below include Seathwaite Boarding Cattery Ltd)

a) The sanctuary is entirely dependent on the paid workforce numbering eight at present. The care of up to 200 homeless cats and up to 80 boarders in the summer requires a staff of five cat carers to cover a seven day week. In addition the sanctuary needs the services of a maintenance handyman/gardener and part time shop managers, as well as outside help in maintaining the extensive buildings and other installations on the premises.

b) The annual wage bill, including pension contributions, which will continue to rise in the future, currently totals £200,000 p.a. and the sanctuary now costs in excess of £407,000 p.a. in all to run. Regular donations, fund raising/sponsorships, boarding cattery and shop income only cover 50% of outgoings. The sanctuary has been fortunate in receiving legacies totalling £215,074 in the year under review, and interest on our reserves has risen for the time being with increases in interest rates. At the same time however, staff, feed and veterinary costs and utility bills are increasing at even greater rates. Smaller charities do not have the resources to compete with the larger players in fund raising campaigns. Legacy income is also likely to decline as people live longer, require more support in old age or have to go into care reducing their capital.

c) Charity fund raising is now highly competitive. Our limited staff and volunteer force can only run two major fund raisers every year, supplemented by quiz nights organised in-house. We prefer to rely on our own efforts rather than import outside attractions which can be costly. Income from the boarding cattery is static and we do not feel an increase in charges is justified. Occupancy is generally below 50%. Many people travel less and find friends and neighbours willing to look after their cats while they are away. Our shop gives us publicity and a presence in our home town but we have competition for worthwhile gifted stock. The net income remains small, and we currently have to find a substantial contribution for repairs to the outdated shared building of which the shop forms part.

d) Pressures on our small staff are increasing all the time. New regulations demand more record keeping. Many routine procedures and business transactions now have to be done online which is often more time consuming. Limitations on the availability of veterinary services is another issue. The Trustees envisage that the charity will need another pair of hands in the near future.

e) Our buildings and facilities were the subject of major improvements 25 years ago. A further programme of repairs and maintenance is now necessary. We have installed a new shower and washroom and new insulation in the loft of the bungalow. A replanned and refitted office and a major makeover of the cats kitchen are planned for the coming year. This projected expenditure is likely to reach a five-figure sum.

f) Wages will continue to rise following the implementation of the new minimum wage. Veterinary costs are increasing every year. Lighting and heating costs have increased by 14%. Our activities generate a considerable amount of waste and disposal costs increase year by year.

g) In the light of these factors the trustees consider the present cash and investment reserves, representing approximately 12 years outgoings, necessary to safeguard the sanctuary's future. At present 45% of those reserves are held in cash deposits and 55% in funds managed specifically for charities and in equities derived from previous bequests. The trustees will continue to opt for a very low risk investment strategy.

The Rhodes Minnis Cat Sanctuary

Trustees' Report (continued)

Plans for future periods

Aims and key objectives for future periods

The sanctuary continues to be open to the public seven days a week during opening hours, and we are concentrating on maintaining the same level of service to needy cats and their owners as we have done for the past 55 years. We have no plans to make radical changes to our set up, but to maintain our present base, concentrating on our primary activity of taking in and rehoming cats whose owners can no longer care for them or have been abandoned as strays.

Every cat we rehome is checked by our vets, spayed or neutered as necessary, treated for fleas, worms, dental or other ailments, microchipped and vaccinated before he or she goes to a new home. Rising costs have necessitated that we now ask for a donation of £80 for adult cats, and £100 for kittens, to go part of the way to meeting these costs.

We shall continue to hold our very well supported Open Day and Christmas Fair and our regular quiz nights. Our website and Facebook page are regularly updated with news and details of cats available for rehoming.

As in previous years we have distributed 600+ copies of the two editions of our Newsletter. Many of our supporters still enjoy receiving it in paper form but we are alert to changing times and realise that future communications with the public will have to be in digital formats.

Structure, governance and management

Nature of governing document

The charity is governed by its governing documents, a deed of trust dated 3rd March 1971. The charity was incorporated under the provisions of section 52-55 of the Charities Act 1993 by order of the commissioners dated 13th May 1997.

Recruitment and appointment of trustees

The trustees are appointed by resolution of the existing trustee body.

Induction and training of trustees

All of the trustees are familiar with the practical work of the charity. New trustees are given a basic induction to the charity covering key areas of financial management and fundraising along with their duties as a trustee.

The Rhodes Minnis Cat Sanctuary

Trustees' Report (continued)

Organisational structure

There are currently 6 trustees. The current board comprises Mr Christopher Russell, Chairman, who is a retired solicitor, Mr Christopher Williamson, Deputy Chairman, Ms Deborah Colam, Treasurer, Mrs Diana Taylor, Mrs Diane Thompson and Mr Michael Whibley. Mr Russell or Mr Whibley are on the premises on most days and attend to routine communications and the receipt of donations in collaboration with the co-managers.

The day to day management is in the hands of Miss Claire Jell, general manager. She lives in the bungalow at Seathwaite with her aunt Miss Tracey Jell, meeting the licence requirements for a constant residential presence on the site. Miss Tracey Jell was formerly co manager and has been re-employed as senior cattery worker. There are four further full time employees assisted by regular volunteers. The bookkeeping and payroll are now managed by Beresfords and C-Bas. The trustees meet regularly during the year, in addition, Mrs Diana Taylor visits monthly. The sponsorship scheme for resident cats is administered in house by sanctuary staff.

A boarding cattery business is also run on the premises at Seathwaite, all profits from which are covenanted to support the sanctuary. It is operated through a separate trading company, Seathwaite Boarding Cattery Ltd (Company Registration No. 03423596). The premises are licensed under the Animal Breeding and Boarding Establishments Act by Folkestone and Hythe District Council to board 120 cats, and there are at present 32 single and 20 double and treble pens, each with individual chalets.

The directors of the boarding cattery company are currently two of the trustees, namely Mr C Russell and Mr M Whibley. The other two directors are Miss T Jell and Miss C Jell. Each director is also a shareholder with 25 shares each. The customers of the boarding cattery include many of the people who have re-homed cats from the sanctuary. The gross receipts for the year ended 31st December 2024 were £70,555 (2023 - £70,007). The activities of the boarding cattery are not included in the accounts of the charity.

The charity also runs a charity shop selling primarily donated goods under the trading name of The Cat Basket at 16A Cheriton Place, Folkestone. The shops managers are Mrs Jennifer Campbell and Mrs Susan Peake who each work 1 1/2 days a week and are assisted by a rota of voluntary helpers. All profits from the shop go to the charity, which were for the year £4,725 (2023 - £9,934).

The Rhodes Minnis Cat Sanctuary

Trustees' Report (continued)

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 or error.

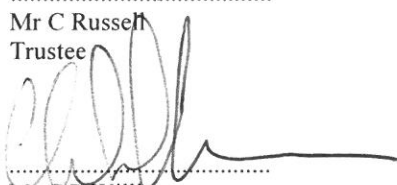
The trustees have undertaken a review of the major risks to which the charity is exposed and this has been communicated to the charity's insurers. The trustees consider that financial risks are slight given the charity's investment policy. A trustee insurance indemnity policy is in force.

Adequate public liability and employers insurances are maintained. The trustees are aware of the inevitable risks posed by allowing the public free access to the sanctuary. However, they regard that as an essential element of their rehoming policy because only by seeing and relating to individual cats are potential adopters able to choose the cat they would like to take into their home.

The annual report was approved by the trustees of the charity on 18 June 2025 and signed on its behalf by:



.....
Mr C Russell
Trustee



.....
Mr C P Williamson
Trustee

The Rhodes Minnis Cat Sanctuary

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

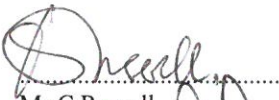
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 18 June 2025 and signed on its behalf by:


.....
Mr C Russell
Trustee


.....
Mr C P Williamson
Trustee

The Rhodes Minnis Cat Sanctuary

Independent Auditor's Report to the Members of The Rhodes Minnis Cat Sanctuary

Opinion

We have audited the financial statements of The Rhodes Minnis Cat Sanctuary (the 'charity') for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

The Rhodes Minnis Cat Sanctuary

Independent Auditor's Report to the Members of The Rhodes Minnis Cat Sanctuary (continued)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The Rhodes Minnis Cat Sanctuary

Independent Auditor's Report to the Members of The Rhodes Minnis Cat Sanctuary (continued)

Auditor Responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or a non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Enquiry of company employees in accounts and compliance functions to identify any instances of non-compliance with laws and regulations;
- Enquiry of management around potential litigation and claims;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

The Rhodes Minnis Cat Sanctuary

Independent Auditor's Report to the Members of The Rhodes Minnis Cat Sanctuary (continued)

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Mr P J Hindle FCCA (Senior Statutory Auditor)
For and on behalf of Beresfords, Statutory Auditor

1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

18 June 2025

Beresfords is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

The Rhodes Minnis Cat Sanctuary

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	2	312,613	312,613
Other trading activities	3	35,929	35,929
Investment income	4	<u>157,951</u>	<u>157,951</u>
Total income		<u>506,493</u>	<u>506,493</u>
Expenditure on:			
Raising funds	5	(21,529)	(21,529)
Charitable activities	6	<u>(315,478)</u>	<u>(315,478)</u>
Total expenditure		(337,007)	(337,007)
Gains/(losses) on investment assets		<u>89,244</u>	<u>89,244</u>
Net income		<u>258,730</u>	<u>258,730</u>
Net movement in funds		258,730	258,730
Reconciliation of funds			
Total funds brought forward		<u>4,475,082</u>	<u>4,475,082</u>
Total funds carried forward	21	<u><u>4,733,812</u></u>	<u><u>4,733,812</u></u>

The notes on pages 17 to 30 form an integral part of these financial statements.

The Rhodes Minnis Cat Sanctuary

Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	2	317,167	317,167
Other trading activities	3	36,216	36,216
Investment income	4	<u>117,625</u>	<u>117,625</u>
Total income		<u>471,008</u>	<u>471,008</u>
Expenditure on:			
Raising funds	5	(19,611)	(19,611)
Charitable activities	6	<u>(291,491)</u>	<u>(291,491)</u>
Total expenditure		(311,102)	(311,102)
Gains/(losses) on investment assets		<u>164,752</u>	<u>164,752</u>
Net income		<u>324,658</u>	<u>324,658</u>
Net movement in funds		324,658	324,658
Reconciliation of funds			
Total funds brought forward		<u>4,150,424</u>	<u>4,150,424</u>
Total funds carried forward	21	<u><u>4,475,082</u></u>	<u><u>4,475,082</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 21.

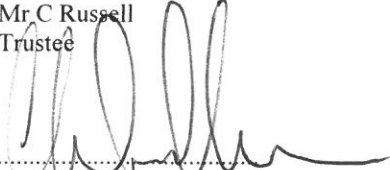
The Rhodes Minnis Cat Sanctuary
(Registration number: 262245)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	369,378	352,459
Investments	15	<u>2,374,970</u>	<u>2,275,726</u>
		<u>2,744,348</u>	<u>2,628,185</u>
Current assets			
Stocks	16	8,802	6,390
Debtors	17	51,690	33,766
Investments	18	1,442,619	1,435,000
Cash at bank and in hand		<u>507,310</u>	<u>387,522</u>
		2,010,421	1,862,678
Creditors: Amounts falling due within one year	19	<u>(20,957)</u>	<u>(15,781)</u>
Net current assets		<u>1,989,464</u>	<u>1,846,897</u>
Net assets		<u>4,733,812</u>	<u>4,475,082</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>4,733,812</u>	<u>4,475,082</u>
Total funds	21	<u>4,733,812</u>	<u>4,475,082</u>

The financial statements on pages 13 to 30 were approved by the trustees, and authorised for issue on 18 June 2025 and signed on their behalf by:



Mr C Russell
Trustee



Mr C P Williamson
Trustee

The Rhodes Minnis Cat Sanctuary

Cash Flow Statement for the Year Ended 31 December 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		258,730	324,658
Adjustments to cash flows from non-cash items			
Depreciation	5	24,686	24,385
Investment income	4	(157,951)	(117,625)
Unrealised (gains)/losses on investment assets		<u>(89,244)</u>	<u>(164,752)</u>
		36,221	66,666
Working capital adjustments			
Increase in stocks	16	(2,412)	(867)
Increase in debtors	17	(17,924)	(12,023)
Increase in creditors	19	<u>5,176</u>	<u>7,781</u>
Net cash flows from operating activities		<u>21,061</u>	<u>61,557</u>
Cash flows from investing activities			
Interest receivable	4	88,504	49,577
Purchase of tangible fixed assets	14	(41,605)	(38,372)
Purchase of current asset investments	18	(7,619)	(282,999)
Purchase of investments	15	(10,000)	-
Income from dividends	4	<u>69,447</u>	<u>68,048</u>
Net cash flows from investing activities		<u>98,727</u>	<u>(203,746)</u>
Net increase/(decrease) in cash and cash equivalents		119,788	(142,189)
Cash and cash equivalents at 1 January		<u>387,522</u>	<u>529,711</u>
Cash and cash equivalents at 31 December		<u><u>507,310</u></u>	<u><u>387,522</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The Rhodes Minnis Cat Sanctuary

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Rhodes Minnis Cat Sanctuary meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in £ sterling and are rounded to the nearest whole £.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key sources of estimation uncertainty

All legacy gifts have an estimated value which is calculated based on the information available. Estimates are regularly updated based on information available at the time and aim to be as accurate as possible at all times. Uncertainty is kept to a minimum by recognising legacies receivable once probate has been granted and estate accounts have been finalised or notification of a distribution has been received. At the year-end there were no accrued legacies receivable, the same as the prior year.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Legacy gifts are recognised on a case by case basis following the grant of probate and estate accounts being finalised or notification of the distribution being receivable. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Donated goods, services and facilities

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised and more information about their contribution is included in the Trustees' report. The value of donated goods not sold at the year-end are recognised as income within other trading activities. Income from the sale of donated stock is recognised at the point of sale through shop income shown in the income from other trading activities note.

The Rhodes Minnis Cat Sanctuary

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

Gift aid

Gift Aid on donation income is recognised when the charity becomes entitled to it, it is probable and can be measured reliably. Entitlement is taken at the point the underlying donation is received.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The Rhodes Minnis Cat Sanctuary

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

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold & long leasehold property	2% on cost
Cat houses and runs	4% on cost
Fixtures and equipment	10% on reducing balance
Motor vehicles	25% on reducing balance

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Other debtors are recognised at the transaction price.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Rhodes Minnis Cat Sanctuary

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Other creditors are recognised at the transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

The Rhodes Minnis Cat Sanctuary

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

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations, sponsorships and subscriptions	97,539	97,539	90,616
Legacies	215,074	215,074	226,551
	<u>312,613</u>	<u>312,613</u>	<u>317,167</u>

3 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2023 £
Trading income;			
Shop income	24,196	24,196	27,499
Fundraising events	11,733	11,733	8,717
	<u>35,929</u>	<u>35,929</u>	<u>36,216</u>

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Income from dividends;			
Dividends receivable from other listed investments	69,447	69,447	68,048
Interest receivable and similar income;			
Other interest receivable	88,504	88,504	49,577
	<u>157,951</u>	<u>157,951</u>	<u>117,625</u>

The Rhodes Minnis Cat Sanctuary

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

5 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Fundraising trading costs;			
Newsletter and publications	2,638	2,638	2,596
Other trading activities;			
Depreciation, amortisation and other similar costs	609	609	609
Feedstuffs and consumables	3,592	3,592	2,954
Maintenance	617	617	605
Light and heat	1,471	1,471	1,649
Insurance	555	555	435
Telephone	825	825	340
Merchant fees	176	176	195
Wages and salaries	11,046	11,046	10,228
	<u>21,529</u>	<u>21,529</u>	<u>19,611</u>

The Rhodes Minnis Cat Sanctuary

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

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Rates and water		3,147	3,147	3,592
Insurance		6,890	6,890	4,108
Light and heat		11,997	11,997	10,163
Telephone		3,253	3,253	1,633
Postage, stationery and software		1,386	1,386	1,568
Repairs and renewals		8,555	8,555	20,283
Feedstuffs and consumables		18,978	18,978	22,630
Veterinary costs		66,549	66,549	47,597
Travel and motor expenses		1,730	1,730	1,302
Sundry expenses		987	987	810
Bank charges and interest paid		166	166	30
Depreciation, amortisation and other similar costs		24,077	24,077	23,776
Staff costs		145,315	145,315	133,482
Governance costs	7	22,448	22,448	20,517
		<u>315,478</u>	<u>315,478</u>	<u>291,491</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Audit fees			
Audit of the financial statements	6,300	6,300	6,000
Accountancy fees	6,300	6,300	6,700
Bookkeeping and administration	7,983	7,983	7,817
Legal fees	1,865	1,865	-
	<u>22,448</u>	<u>22,448</u>	<u>20,517</u>

The Rhodes Minnis Cat Sanctuary

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

8 Donated goods, facilities and services

At the company year-end there was donated goods in stock at the total value of £3,700 (2023 - £2,500).

The trustees estimate that over 90% of shop income is the sale of donated stock.

Information about the contribution of volunteers is contained within the Trustees' report.

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Audit fees	6,300	6,000
Depreciation of fixed assets	<u>24,686</u>	<u>24,385</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr C Russell

£3,236 (2023: £2,885) of expenses were reimbursed to Mr C Russell during the year. Mr Russell made purchases of stock, postage, repairs, staff entertainment/gifts and secretarial expenses on behalf of the charity which were reimbursed.

At the balance sheet date the amount due to Mr C Russell was £231 (2023: £509).

No other trustees received any reimbursement of expenses from the charity during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

The Rhodes Minnis Cat Sanctuary

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

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	148,892	136,393
Social security costs	4,261	3,893
Pension costs	3,208	3,424
	<u>156,361</u>	<u>143,710</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Full time - sanctuary	4	4
Part time - charity shop	2	2
	<u>6</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

12 Auditors' remuneration

	2024 £	2023 £
Audit of the financial statements	<u>6,300</u>	<u>6,000</u>

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

The Rhodes Minnis Cat Sanctuary

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

14 Tangible fixed assets

	Freehold & long leasehold property £	Cat houses and runs £	Fixtures and equipment £	Motor vehicles £	Total £
Cost					
At 1 January 2024	282,121	426,170	55,154	12,600	776,045
Additions	<u>20,170</u>	<u>4,188</u>	<u>17,247</u>	<u>-</u>	<u>41,605</u>
At 31 December 2024	<u>302,291</u>	<u>430,358</u>	<u>72,401</u>	<u>12,600</u>	<u>817,650</u>
Depreciation					
At 1 January 2024	106,560	274,366	32,308	10,352	423,586
Charge for the year	<u>4,497</u>	<u>17,137</u>	<u>2,490</u>	<u>562</u>	<u>24,686</u>
At 31 December 2024	<u>111,057</u>	<u>291,503</u>	<u>34,798</u>	<u>10,914</u>	<u>448,272</u>
Net book value					
At 31 December 2024	<u>191,234</u>	<u>138,855</u>	<u>37,603</u>	<u>1,686</u>	<u>369,378</u>
At 31 December 2023	<u>175,561</u>	<u>151,804</u>	<u>22,846</u>	<u>2,248</u>	<u>352,459</u>

Included in the cost of freehold and long leasehold property is freehold land of £70,710 (2019 - £70,710) which is not depreciated.

Freehold property includes Seathwaite which was acquired from the estate of the late Mrs V.J.Huthwaite. The property was introduced at the trustees valuation of £125,000 in the financial statements for the year ended 31st December 1996.

The Rhodes Minnis Cat Sanctuary

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

15 Fixed asset investments

	2024 £	2023 £
Other investments	<u>2,374,970</u>	<u>2,275,726</u>

Other investments

	Listed investments £	Unlisted investments £	Total £
Cost or Valuation			
At 1 January 2024	2,275,724	2	2,275,726
Revaluation	89,244	-	89,244
Additions	<u>10,000</u>	<u>-</u>	<u>10,000</u>
At 31 December 2024	<u>2,374,968</u>	<u>2</u>	<u>2,374,970</u>
Net book value			
At 31 December 2024	<u>2,374,968</u>	<u>2</u>	<u>2,374,970</u>
At 31 December 2023	<u>2,275,724</u>	<u>2</u>	<u>2,275,726</u>

16 Stock

	2024 £	2023 £
Stocks	<u>8,802</u>	<u>6,390</u>

17 Debtors

	2024 £	2023 £
Prepayments	9,011	8,228
Accrued income	37,812	17,142
Other debtors	<u>4,867</u>	<u>8,396</u>
	<u>51,690</u>	<u>33,766</u>

18 Current asset investments

	2024 £	2023 £
Cash deposits	<u>1,442,619</u>	<u>1,435,000</u>

The Rhodes Minnis Cat Sanctuary

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

19 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	459	194
Other taxation and social security	2,136	2,409
Other creditors	510	887
Accruals	17,852	12,291
	<u>20,957</u>	<u>15,781</u>

20 Contingent assets

As at 31 December 2024, the charity had been notified of four (2023 - four) legacies the total value of which is uncertain as the final estate accounts or final distributions have not been prepared for all legacies, with the executor of some estates awaiting confirmation of other claims on the estate. The total value of the expected post year-end legacy income not accrued is estimated at £245,000 (2023 - £128,000). The timing of the receipts is also uncertain. As at the date of sign off, no further information had been received and so these legacies have not been accrued..

21 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds					
General	<u>4,475,082</u>	<u>506,493</u>	<u>(337,007)</u>	<u>89,244</u>	<u>4,733,812</u>
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds					
General	<u>4,150,424</u>	<u>471,008</u>	<u>(311,102)</u>	<u>164,752</u>	<u>4,475,082</u>

The Rhodes Minnis Cat Sanctuary

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

22 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	369,378	369,378
Fixed asset investments	2,374,970	2,374,970
Current assets	2,010,421	2,010,421
Current liabilities	(20,957)	(20,957)
Total net assets	<u>4,733,812</u>	<u>4,733,812</u>
	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	352,459	352,459
Fixed asset investments	2,275,726	2,275,726
Current assets	1,862,678	1,862,678
Current liabilities	(15,781)	(15,781)
Total net assets	<u>4,475,082</u>	<u>4,475,082</u>

23 Analysis of net funds

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	387,522	119,788	507,310
Current asset investments	<u>1,435,000</u>	<u>7,619</u>	<u>1,442,619</u>
Net debt	<u>1,822,522</u>	<u>127,407</u>	<u>1,949,929</u>

The charity had no borrowings or debt obligations at the financial year-end.

24 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £3,208 (2023 - £3,424).

The Rhodes Minnis Cat Sanctuary

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

25 Related party transactions

During the year the charity made the following related party transactions:

Seathwaite Boarding Cattery Limited

Two of the Trustees of the Charity and two of the Directors of Seathwaite Boarding Cattery Limited currently hold the entire share capital of £100 in Seathwaite Boarding Cattery Limited, a company incorporated in England and Wales.

The Company carried out a boarding cattery business on the Charity's premises, and all of the Company's profits are covenanted to the Charity.

The company is charged by the Charity for feed stuffs, telephone, utilities, insurance, printing and postage during the year totalling £21,609 (2023 - £16,994). No rent is charged for the use of the premises owned by the charity as all profits are covenanted to the charity.

The company recharged the Charity for part of their staff wages, bookkeeping and utilities during the year £35,399 (2023 - £29,621).

At the balance sheet date the amount due from Seathwaite Boarding Cattery Limited was £4,868 (2023 - £8,397).

There is no interest charged on the balance due and no terms for repayment.

The Rhodes Minnis Cat Sanctuary

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	312,613	317,167
Other trading activities (analysed below)	35,929	36,216
Investment income (analysed below)	157,951	117,625
Total income	<u>506,493</u>	<u>471,008</u>
Expenditure on:		
Raising funds (analysed below)	(21,529)	(19,611)
Charitable activities (analysed below)	(315,478)	(291,491)
Total expenditure	(337,007)	(311,102)
Gains/(losses) on investment assets (analysed below)	89,244	164,752
Net income	<u>258,730</u>	<u>324,658</u>
Net movement in funds	258,730	324,658
Reconciliation of funds		
Total funds brought forward	<u>4,475,082</u>	<u>4,150,424</u>
Total funds carried forward	<u><u>4,733,812</u></u>	<u><u>4,475,082</u></u>

The Rhodes Minnis Cat Sanctuary

Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Donations, sponsorships and subscriptions	97,539	90,616
Legacies	215,074	226,551
	<u>312,613</u>	<u>317,167</u>
<i>Other trading activities</i>		
Fundraising events	11,733	8,717
Shop income	24,196	27,499
	<u>35,929</u>	<u>36,216</u>
<i>Investment income</i>		
Dividends	69,447	68,048
Interest received	88,504	49,577
	<u>157,951</u>	<u>117,625</u>
<i>Raising funds</i>		
Newsletter and publications	(2,638)	(2,596)
Feedstuffs and consumables	(3,592)	(2,954)
Wages	(11,046)	(10,228)
Maintenance	(617)	(605)
Light and heat	(1,471)	(1,649)
Insurance	(555)	(435)
Telephone	(825)	(340)
Depreciation - shop	(609)	(609)
Merchant fees	(176)	(195)
	<u>(21,529)</u>	<u>(19,611)</u>
<i>Charitable activities</i>		
Wages	(137,846)	(126,165)
Employers NI	(4,261)	(3,893)
Employers pension contributions	(3,208)	(3,424)
Rates and water	(3,147)	(3,592)
Insurance	(6,890)	(4,108)
Light and heat	(11,997)	(10,163)
Telephone	(3,253)	(1,633)
Postage, stationery and software	(1,386)	(1,568)
Repairs and renewals	(8,555)	(20,283)
Feedstuffs and consumables	(18,978)	(22,630)
Veterinary costs	(66,549)	(47,597)
Travel and motor expenses	(1,730)	(1,302)
Sundry expenses	(987)	(810)

This page does not form part of the statutory financial statements.

The Rhodes Minnis Cat Sanctuary

Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
Bank charges and interest paid	(166)	(30)
Depreciation - freehold property	(3,888)	(3,619)
Depreciation - cat houses and runs	(17,137)	(16,967)
Depreciation - fixtures and equipment	(2,490)	(2,440)
Depreciation - motor vehicles	(562)	(750)
Auditors' remuneration	(6,300)	(6,000)
Accountancy fees	(6,300)	(6,700)
Bookkeeping and administration	(7,983)	(7,817)
Legal fees	(1,865)	-
	<u>(315,478)</u>	<u>(291,491)</u>
<i>Gains/(losses) on investment assets</i>		
Net gains/(losses) on investments	<u>89,244</u>	<u>164,752</u>

