

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name:

LINCOLN CAT CARE

On accounts for the year
ended

31-12-2017

Charity no
(if any)

1114359

Set out on pages

RECEIPTS & PAYMENTS ACCOUNTS - PAGES 1 & 2

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

* Please delete the words in the brackets if they do not apply.

Signed:



Date:

5-04-2017

Name:

D. A. BURROWS - FOR & ON BEHALF OF D & K ASSOCIATES.

Relevant professional
qualification(s) or body
(if any):

ACCOUNTANTS.

Address:

D & K ASSOCIATES
ACCOUNTANTS
6 ASHFIELD GRANGE
SAXILBY
LINCOLN LN1 2NP
01522 702979

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



LINCOLN CAT CARE

No (if any)
1114359

Receipts and payments accounts

CC16a

For the period
from

Period start date
01/01/2017

To

Period end date
31/12/2017

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Endowment funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|--|---|---|--|---------------------------------|-------------------------------|
| A1 Receipts | | | | | |
| DONATIONS | 53,481 | - | - | 53,481 | 45,359 |
| FUNDRAISING ACTIVITIES | 8,688 | - | - | 8,688 | 5,406 |
| SHOP & EBAY SALES | 52,593 | - | - | 52,593 | 54,956 |
| INTEREST RECEIVED | 143 | - | - | 143 | 228 |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | 114,905 | - | - | 114,905 | 105,949 |
| A2 Asset and investment sales, etc. | - | - | - | - | - |
| Total receipts | 114,905.00 | - | - | 114,905 | 105,949 |
| A3 Payments | | | | | |
| VETERINARY EXPENSES | 63,705 | - | - | 63,705 | 68,641 |
| OTHER HEALTHCARE FEES | 3,295 | - | - | 3,295 | 2,888 |
| FOOD | 11,948 | - | - | 11,948 | 16,108 |
| FUNDRAISING ACTIVITIES | 1,039 | - | - | 1,039 | 828 |
| SHOP EXPENDITURE | 8,532 | - | - | 8,532 | 8,562 |
| REPAIRS AND MAINTENANCE | 775 | - | - | 775 | 285 |
| TELEPHONE | 162 | - | - | 162 | 196 |
| ADVERTISING | 375 | - | - | 375 | 460 |
| INSURANCE | 717 | - | - | 717 | 705 |
| ACCOUNTANCY FEES | 132 | - | - | 132 | 132 |
| PRINTING, POSTAGE & STATIONERY ETC | 1,656 | - | - | 1,656 | 1,368 |
| DEPRECIATION | 977 | - | - | 977 | 1,221 |
| Sub total | 93,313 | - | - | 93,313 | 101,394 |
| A4 Asset and investment purchases, etc. | - 977 | - | - | - 977 | - 68 |
| Total payments | 92,336 | - | - | 92,336 | 101,326 |
| Net of receipts/(payments) | 22,569 | - | - | 22,569 | 4,623 |
| A5 Transfers between funds | - | - | - | - | - |
| A6 Cash funds last year end | 63,603 | - | - | 63,603 | 58,980 |
| Cash funds this year end | 86,172 | - | - | 86,172 | 63,603 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---|--|------------------------------------|----------------------------------|---------------------------------|
| B1 Cash funds | CURRENT ACCOUNT | 53,409 | - | - |
| | DEPOSIT ACCOUNT | 11,971 | - | - |
| | INVESTMENT ACCOUNT | 20,792 | - | - |
| | Total cash funds | 86,172 | - | - |
| | (agree balances with receipts and payments account(s)) | OK | OK | OK |
| B2 Other monetary assets | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| B3 Investment assets | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
| | CAT PENS | 3574 | - | - |
| | KITTEN PENS | 156 | - | - |
| | SCANNERS | 37 | - | - |
| | OFFICE EQUIPMENT | 143 | - | - |
| B4 Assets retained for the charity's own use | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| B5 Liabilities | Details | Fund to which liability relates | Amount due (optional) | When due (optional) |
| | CREDITORS | 132 | - | |
| | | | - | |
| | | | - | |
| | | | - | |
| Signed by one or two trustees on behalf of all the trustees | | | | |
| Signature | | Print Name | Date of approval | |
| | | | | |
| | | | | |