

Lincs Ark (Animal Welfare)

Charity number 1146290

Accounts for the year ended 31 December 2024

## **TRUSTEES' ANNUAL REPORT FOR LINCS ARK (ANIMAL WELFARE)**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **Reference and administrative details**

Lincs Ark (Animal Welfare) is a charity registered at the Charity Commission under number 1146290. The Trustees during the period of the report were as follows:-

- Julie Brooks
- Robert Holland
- Michele Franks
- Lisa Skinner
- Sue Kaufmann                      resigned 02.09.2024
- Rachael Clare

#### **Objectives and activities**

The charity's objectives are for the benefit of the public to relieve the suffering of animals in need of care and attention and to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals. The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and planning future activities.

#### **Structure, governance and management**

The governing document of the Charity was adopted on 4 March 2012, and the charity is an unincorporated association.

The trustees are co-opted onto the board and ratified at the forthcoming AGM. All Trustees are volunteers and do not receive any benefits. All out of pocket expenses are repaid accordingly which consists mainly of cat food and cat litter as cats are fostered saving boarding fees. The charity could not operate without the trustees and volunteers and throughout the year we estimate that the cost of the volunteers would have been 8,320 hours at £11.50 = £95,680.

#### **Achievements and performance**

The charity has continued to grow throughout the year and has raised more funds to be able to support its charitable objectives, through donations, grants, fundraising and internet sales.

#### **Financial review**

The charity's income decreased during the period which resulted in a deficit for the year of £6,038. There are retained unrestricted reserves of £35,990 and restricted reserves of £2,567.

#### **Funds held as custodian trustee**

There are currently no funds held in trust at the year end.

The trustees report was signed by Julie Brooks Julie Brooks on behalf of the board.

Date: 24/7/25

Lincs Ark (Animal Welfare)

Charity number 1146290

Independent examiner's report to the trustees of Lincs Ark

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees 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 2011 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 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 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.



Sarah McKay FCCA  
Elkington McKay Limited  
62 Wide Bargate  
Boston  
Lincs  
PE21 6RY  
24 July 2025

Lincs Ark (Animal Welfare)

Charity number 1146290

Accounts for the year ended 31 December 2024

Statement of financial activities

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>Funds</u>	<u>2023 Total</u> <u>Funds</u>
<b><u>Income and endowments from:</u></b>					
Donations and legacies		27,786	3,673	31,459	49,565
Charitable activities		12,399	-	12,399	8,627
Investment income		628	-	628	121
Total	(3)	40,813	3,673	44,486	58,313
<b><u>Expenditure on:</u></b>					
Raising funds		2,307	-	2,307	1,839
Charitable activities		45,237	2,980	48,217	37,589
Total	(4)	47,544	2,980	50,524	39,428
<b>Net (expenditure)/ income</b>		(6,731)	693	(6,038)	18,885
<b>Transfers between funds</b>		276	(276)	-	-
<b>Net movement in funds</b>		(6,455)	417	(6,038)	18,885
<b><u>Reconciliation of funds:</u></b>					
Total funds brought forward		42,445	2,150	44,595	25,710
Total funds carried forward		35,990	2,567	38,557	44,595

**Lincs Ark (Animal Welfare)**  
**Charity number 1146290**  
**Balance sheet as 31 December 2024**

	<b><u>Note</u></b>	<b><u>Unrestricted</u></b> <b><u>Funds</u></b>	<b><u>Restricted</u></b> <b><u>Funds</u></b>	<b><u>Total</u></b> <b><u>Funds</u></b>	<b><u>2023 Total</u></b> <b><u>Funds</u></b>
<b><u>Fixed Assets</u></b>					
Tangible assets	(5)	3,213	-	3,213	3,348
Total fixed assets		3,213	-	3,213	3,348
<b><u>Current Assets</u></b>					
Cash at bank and in hand		34,809	2,567	37,376	42,338
Other debtors		-	-	-	1,252
Total current assets		34,809	2,567	37,376	43,590
<b><u>Creditors: amounts falling due</u></b> <b><u>within one year</u></b>	(6)	2,032	-	2,032	2,343
Net current assets		32,777	2,567	35,344	41,247
Total assets less current liabilities		35,990	2,567	38,557	44,595
Net assets		35,990	2,567	38,557	44,595
<b><u>Funds of the charity</u></b>					
Unrestricted funds		35,990	-	35,990	42,445
Restricted funds		-	2,567	2,567	2,150
		35,990	2,567	38,557	44,595



Signed by Julie Brooks on behalf of all the trustees on 24 July 2025.

**Lincs Ark (Animal Welfare)**

**Charity number 1146290**

**Notes to the accounts**

**1. Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities - Statement of Recommended Practice (SORP FRS102);
- and with the Charities Act.

**1.2 Change in basis of accounting**

The accounts have been updated to reflect the change in accounting standards.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

**2. Accounting policies**

**INCOME AND ENDOWMENTS**

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Income with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs included in charitable activities**

Include costs of preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year. They are valued at cost or a reasonable value on receipt. These assets are depreciated over 5 years straight line.

**Lincs Ark (Animal Welfare)**

**Charity number 1146290**

**Notes to the accounts**

**3. Analysis of Income and endowments**

	<b><u>2024</u></b>			<b><u>2023</u></b>
	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>	
<b><u>Donations and legacies</u></b>				
Donations	15,541	3,673	19,214	39,009
Adoption fees	12,245	-	12,245	10,556
	<u>27,786</u>	<u>3,673</u>	<u>31,459</u>	<u>49,565</u>
<b><u>Charitable activities</u></b>				
Fundraising	12,399	-	12,399	8,627
Auction and Tombola's	-	-	-	-
	<u>12,399</u>	<u>-</u>	<u>12,399</u>	<u>8,627</u>

**4. Analysis of Expenditure**

	<b><u>2024</u></b>			<b><u>2023</u></b>
	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
<b><u>Raising funds</u></b>				
Fundraising expenses	567	-	567	142
Insurance	1,000	-	1,000	969
Stationery, postage and fuel costs	79	-	79	130
Travel expenses	163	-	163	180
Mobile phone	229	-	229	226
Miscellaneous expenses	269	-	269	192
	<u>2,307</u>	<u>-</u>	<u>2,307</u>	<u>1,839</u>
<b><u>Charitable activities</u></b>				
Vet fees - cats	28,447	2,980	31,427	21,049
Vet fees - rabbits	3,618	-	3,618	3,568
Feed, bedding & miscellaneous animal cost	10,541	-	10,541	11,217
Repairs	664	-	664	160
Depreciation on fixed assets	1,420	-	1,420	1,091
Independent examiner fee	360	-	360	360
Website fees	187	-	187	144
	<u>45,237</u>	<u>2,980</u>	<u>48,217</u>	<u>37,589</u>

Lincs Ark (Animal Welfare)

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Notes to the accounts

5. Tangible fixed assets

	<u>Fixtures, fittings and equipment</u>
Cost b/fwd	9,022
Additions	1,285
Disposals	(1,045)
<b>Cost c/fwd</b>	<b><u>9,262</u></b>
Depreciation b/fwd	5,674
Depreciation charge	1,420
Depreciation on disposals	(1,045)
<b>Depreciation c/fwd</b>	<b><u>6,049</u></b>
<b>Net book value at 31.12.2024</b>	<b><u>3,213</u></b>
Net book value at 31.12.2023	<u>3,348</u>

6. Creditors and accruals

	<u>2024</u>	<u>2023</u>
Trade creditors	1,672	1,983
Accruals and deferred income	360	360
	<u>2,032</u>	<u>2,343</u>