

Lincs Ark (Animal Welfare)

Charity number 1146290

Accounts for the year ended 31 December 2025

TRUSTEES' ANNUAL REPORT FOR LINCS ARK (ANIMAL WELFARE)

FOR THE YEAR ENDED 31 DECEMBER 2025

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 :-

- Michele Franks
- Robert Holland
- Julie Brooks
- Rachael Clare
- Lisa Cannell

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 £12.50 = £104,000

Achievements and performance

The charity has continued to work on ways to fund raise to be able to support its charitable objectives. The Neuter for the Future project has been very successful this year but due to insufficient funds has been suspended until such funds become available.

Financial review

The charity's income decreased and charitable activity costs increased during the period which resulted in a deficit for the year of £11,423. There are retained unrestricted reserves of £23,109 and restricted reserves of £4,025.

Funds held as custodian trustee

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

The trustees' report was signed by Michele Franks on behalf of the board.

Sign: M. Franks

Date: 3/4/2026

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 2025.

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

7 April 2026

Lincs Ark (Animal Welfare)

Charity number 1146290

Accounts for the year ended 31 December 2025

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>2024 Total</u> <u>Funds</u>
<u>Income and endowments from:</u>					
Donations and legacies		26,439	5,291	31,730	31,459
Charitable activities		10,473	-	10,473	12,399
Investment income		490	-	490	628
Total	(3)	37,402	5,291	42,693	44,486
<u>Expenditure on:</u>					
Raising funds		1,538	-	1,538	2,307
Charitable activities		49,057	3,521	52,578	48,217
Total	(4)	50,595	3,521	54,116	50,524
Net (expenditure)/ income		(13,193)	1,770	(11,423)	(6,038)
Transfers between funds		312	(312)	-	-
Net movement in funds		(12,881)	1,458	(11,423)	(6,038)
<u>Reconciliation of funds:</u>					
Total funds brought forward		35,990	2,567	38,557	44,595
Total funds carried forward		23,109	4,025	27,134	38,557

Lincs Ark (Animal Welfare)
Charity number 1146290
Balance sheet as 31 December 2025

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>Funds</u>	<u>2024 Total</u> <u>Funds</u>
<u>Fixed Assets</u>					
Tangible assets	(5)	2,675	-	2,675	3,213
Total fixed assets		2,675	-	2,675	3,213
<u>Current Assets</u>					
Cash at bank and in hand		23,590	4,025	27,615	37,376
Other debtors		140	-	140	-
Total current assets		23,730	4,025	27,755	37,376
<u>Creditors: amounts falling due</u>					
<u>within one year</u>	(6)	3,296	-	3,296	2,032
Net current assets		20,434	4,025	24,459	35,344
Total assets less current liabilities		23,109	4,025	27,134	38,557
Net assets		23,109	4,025	27,134	38,557
<u>Funds of the charity</u>					
Unrestricted funds		23,109	-	23,109	35,990
Restricted funds		-	4,025	4,025	2,567
		23,109	4,025	27,134	38,557

M. Franks

Signed by Michele Franks on behalf of all the trustees on 3rd April 2026.

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**

	<u>2025</u>			<u>2024</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	
<u>Donations and legacies</u>				
Donations	16,369	5,291	21,660	19,214
Adoption fees	10,070		10,070	12,245
	<u>26,439</u>	<u>5,291</u>	<u>31,730</u>	<u>31,459</u>
<u>Charitable activities</u>				
Fundraising	<u>10,473</u>	<u>-</u>	<u>10,473</u>	<u>12,399</u>

4. Analysis of Expenditure

	<u>2025</u>			<u>2024</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
<u>Raising funds</u>				
Fundraising expenses	42	-	42	567
Insurance	967	-	967	1,000
Stationery, postage and fuel costs	29	-	29	79
Travel expenses	259	-	259	163
Mobile phone	222	-	222	229
Miscellaneous expenses	19	-	19	269
	<u>1,538</u>	<u>-</u>	<u>1,538</u>	<u>2,307</u>
<u>Charitable activities</u>				
Vet fees - cats	35,644	2,935	38,579	31,427
Vet fees - rabbits	2,560	-	2,560	3,618
Feed, bedding & miscellaneous animal cost	8,604	200	8,804	10,541
Repairs	195	360	555	664
Depreciation on fixed assets	1,481	-	1,481	1,420
Independent examiner fee	360	-	360	360
Website fees	173	-	173	187
Bank charges	40	26	66	
	<u>49,057</u>	<u>3,521</u>	<u>52,578</u>	<u>48,217</u>

Lincs Ark (Animal Welfare)

Charity number 1146290

Notes to the accounts

5. Tangible fixed assets

	<u>Fixtures, fittings and equipment</u>
Cost b/fwd	9,262
Additions	943
Disposals	
Cost c/fwd	10,205
Depreciation b/fwd	6,049
Depreciation charge	1,481
Depreciation on disposals	
Depreciation c/fwd	7,530
Net book value at 31.12.2025	2,675
Net book value at 31.12.2024	3,213

6. Creditors and accruals

	<u>2025</u>	<u>2024</u>
Trade creditors	2,936	1,672
Accruals and deferred income	360	360
	<u>3,296</u>	<u>2,032</u>

7. Movement in funds

	At 01.01.25	Incoming resources	Resources expended	Transfers between funds	At 31.12.25
Unrestricted funds					
General fund	35,990	37,402	50,595	312	23,109
Restricted funds					
Catio fund	312			(312)	-
Neuter for the future	2,255	1,291	2,961		585
Rabbit fund	-	4,000	560		3,440
	<u>2,567</u>	<u>5,291</u>	<u>3,521</u>	<u>(312)</u>	<u>4,025</u>
Total funds	<u>38,557</u>	<u>42,693</u>	<u>54,116</u>	<u>-</u>	<u>27,134</u>