



Report of the Trustees for the Year Ended 5 April 2023

The Trustees of Filey Cat Rescue (FCR) present their report alongside their financial statements of the charity with the year end of 5 April 2023. The trustees have utilised the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities presenting their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and Activities

Objectives and aims:

Filey Cat Rescue was established for the benefit of the public to relieve the suffering of cats in need of attention in North and East Yorkshire, and in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals. Filey Cat Rescue is a non-kill charity that will only euthanise an animal on veterinary advice and then strictly to prevent the suffering of the animal. Pregnant females will not be neutered until they have had the opportunity to give birth and wean their offspring.

Rescue: We respond to call-outs from members of the public and local authorities at any time of the day, rescuing stray and feral cats and kittens from emergency situations, in which their health and/or well-being is jeopardised by abuse, neglect, abandonment or danger. FCR also rescues cats that need to be surrendered, in situations such as their owners' death.

Rehabilitate: Rescued cats and kittens reside at our Little Heroes Sanctuary, where they receive first-class veterinary care, luxury accommodation, nutritious meals and around-the-clock attention from devoted cat-lovers to make their rehabilitation journey as comfortable as possible.

Re-home: Whenever possible, we look to pair our rescued cats and kittens with the best "forever homes" in the area, matching their unique requirements to the facilities of trusted prospective owners, either by way of our Fostering Scheme or through permanent adoption.

Educate: Alongside our rescue work, we're dedicated to promoting the welfare of cats, providing the public with advice on proper feline care via our website, social media channels, and regular **Open Days** held at the Little Heroes Sanctuary during the summer months.

Significant Activities:

In the first year as a registered charity, Filey Cat Rescue has taken in 289 cats and kittens, which include ferals and strays; pregnant mothers; cats surrendered by members of the public to FCR, due to: inability to afford keeping their cat(s); inability to pay for medical bills; cats hurting family members either intentionally, or through indirect means, such as allergic reactions; mental health conditions; relocation; eviction; domestic abuse and familial deaths. New homes were found for 227 of these cats during the year with the help of social media and website reporting plus an ever-growing number of word of mouth recommendations. A small number of new owners continue to support the rescue by donating financially and volunteering their time.

There are currently 45 cats which live permanently at FCR. These are referred to as 'Sanctuary Residents' and are supported financially by the organisation's donors. These are cats which have pre-established medical conditions which could result in sudden death, consequently making rehoming



unlikely. Illnesses include, but are not exclusive to, congenital heart defects, immune deficiencies, respiratory illnesses and secondary illnesses caused by cancer.

Filey Cat Rescue permanently fosters cats who have complex medical needs that are not immediately life threatening or older cats that have just a few years left and as a result cover any financial expenses incurred for the rest of their lifespan. This enables older cats or cats with medical conditions to have an excellent quality of life in their final years. There are 6 cats in addition to the rehoming number that are members of this programme.

FCR also implements a 'Community Return Scheme'. This scheme is designed for feral cats that have been reported to us by concerned members of the public, who have been kind enough to care for said cat(s) and wish to continue doing so after appropriate interventions, such as neutering and microchipping by our organisation. FCR establishes that these cats do not have a pre-existing owner before trapping, neutering, microchipping and returning to the area the cat has been located in. FCR provide an insulated shelter and guidance on how to look after the cat(s) and only return when this is in the best interest of the cat. FCR remains the legal owner of the cat(s) and covers the costs of any medical expenses incurred by the cat over its lifespan. This year FCR has had 4 cats, in addition to the numbers above, join the scheme.

All cats that are not neutered or microchipped on arrival to the rescue, receive these interventions. Our policy determines that kittens will be neutered at 6 months or 2 kg in weight, whichever comes first. Kittens are available to be rehomed from 12 weeks old and arrangements will be made with the new owners for neutering at the appropriate time. This year, FCR have neutered 105 cats, microchipped 123 cats and vaccinated 85 cats.

Public Benefit

As stated in the charity's constitution, FCR has helped benefit the community in several ways, as stated above.

Volunteers

FCR currently has a small team of volunteers that help in the following areas: providing vital day-to-day care for cats; fundraising; assisting with open days; providing on-site maintenance; distribution of media; and transportation. Without the support of volunteers, the charity wouldn't be able to function. There are no paid employees at Filey Cat Rescue.

Achievements and Performance – Fundraising

There have been several events which have contributed to integral fundraising: 1 open day; 1 day spent at a supermarket; 2 unpaid features on local radio stations; and 3 unpaid features on the BBC News (national and regional). As we are building a presence in the local community, we are also receiving regular donations of cat food, litter, blankets, toys etc. FCR also has a collection bin for such donations in the local Tesco Supermarket.

Over the year, FCR has introduced a monthly 'Meowsletter' – emailing to subscribers. This is a key source of regular income for the charity which has raised thousands of pounds in both monetary donations as well as gifts from our Amazon Wishlist.



The FCR website is of vital importance to our rehoming programme and is regularly updated. FCR has also utilised Facebook and Instagram to fundraise and to find homes for cats.

Financial Review

Principle Funding Sources

FCR's operational performance for 2022/23 exceeded expectations with a total deficit of X.

The charity's main source of income is donations from the general public amounting to X. As this was our first year of operation, no legacy payments were received. The majority of expenditure is spent on cat food and care, alongside veterinary fees. FCR also chose to invest X into the expansion and upgrade of facilities, covering the cost of raw materials and labour costs (most labour has been given on a voluntary basis).

Investment Policy and Objectives

FCR does not currently have an *Investment Policy* as a new charity, however this is something which we plan to address in the future with the development of our legacy programme. FCR currently is the holder of a current account only.

Reserves Policy

FCR currently does not hold a *Reserves Policy* due to this being the first year of operation and not yet being bequeathed any legacies. FCR plans to create this policy in the future, when necessary.

Future Plans

The trustees plan to continue provide top-tier care for as many cats and kittens as the charity can financially support. FCR are also looking at upgrading some of the accommodation for cats on site over the coming year.

Structure, Governance and Management

Governing Document

The charity is controlled by its constitution as its governing document.

Reference and Administrative Details

Registered Charity Number

1198181

Principal Address

West Ings

Carless Lane

Gristhorpe

Filey

North Yorkshire



YO14 9PQ

Trustees

Mark Lewis

Christina Lewis

Alan Lewis

Victoria Edwards

Thomas Moran

FILEY CAT RESCUE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 5 APRIL 2023

Charity registration number 1198181

FILEY CAT RESCUE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mark Lewis
Christina Lewis
Alan Lewis
Thomas Moran

Charity number

1198181

Principal address

c/o West-Ings
Carless Lane
Gristhorpe
North Yorkshire
YO14 9PQ

Independent examiner

Hunter Gee Holroyd
Club Chambers
Museum Street
York
YO1 7DN

Bankers

Metro Bank
One Southampton Row
London
WC1B 5HA

FILEY CAT RESCUE

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FILEY CAT RESCUE

TRUSTEES' REPORT

FOR THE PERIOD ENDED 5 APRIL 2023

The trustees of Filey Cat Rescue (FCR) present their report alongside their financial statements of the charity for the year ended 5 April 2023.

The trustees have utilised the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities presenting their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Filey Cat Rescue was established for the benefit of the public to relieve the suffering of cats in need of attention in the North and East Yorkshire, and in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

Filey Cat Rescue is a non-kill charity that will only euthanise an animal on veterinary advice and then strictly to prevent the suffering of the animal. Pregnant females will not be neutered until they have had the opportunity to give birth and wean their offspring.

Rescue: We respond to call-outs from members of the public and local authorities at any time of the day, rescuing stray and feral cats and kittens from emergency situations, in which their health and/or well-being is jeopardised by abuse, neglect, abandonment or danger. FCR also rescues cats that need to be surrendered, in situations such as their owners' death.

Rehabilitate: Rescued cats and kittens reside at our Little Heroes Sanctuary, where they receive first-class veterinary care, luxury accommodation, nutritious meals and around-the-clock attention from devoted cat-lovers to make their rehabilitation journey as comfortable as possible.

Re-home: Whenever possible, we look to pair our rescued cats and kittens with the best "forever homes" in the area, matching their unique requirements to the facilities of trusted prospective owners, either by way of our Fostering Scheme or through permanent adoption.

Educate: Alongside our rescue work, we are dedicated to promoting the welfare of cats, providing the public with advice on proper feline care via our website, social media channels, and regular open days held at the Little Heroes Sanctuary during the summer months.

FILEY CAT RESCUE

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 5 APRIL 2023

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In the first year as a registered charity, Filey Cat Rescue has taken in 289 cats and kittens, which include ferals and strays; pregnant mothers; cats surrendered by members of the public to FCR, due to: inability to afford keeping their cat (s); inability to pay for medical bills; cats hurting family members either intentionally, or through indirect means, such as allergic reactions; mental health conditions; relocation; eviction; domestic abuse and family deaths.

New homes were found for 227 of these cats during the year with the help of social media and website reporting plus an ever-growing number of word of mouth recommendations. A small number of new owners continue to support the rescue by donating financially and volunteering their time.

There are currently 45 cats which live permanently at FCR. These are referred to as 'Sanctuary Residents' and are supported financially by the organisation's donors. These are cats which have pre-established medical conditions which could result in sudden death, consequently making rehoming unlikely. Illnesses include, but are not exclusive to, congenital heart defects, immune deficiencies, respiratory illnesses and secondary illnesses caused by cancer.

Filey Cat Rescue permanently fosters cats who have complex medical needs that are not immediately life threatening or older cats that have just a few years left and as a result cover any financial expenses incurred for the rest of their lifespan. This enables older cats or cats with medical conditions to have an excellent quality of life in their final years. There are 6 cats in addition to the rehoming number that are members of this programme.

FCR also implements a 'Community Return Scheme'. This scheme is designed for feral cats that have been reported to us by concerned members of the public, who have been kind enough to care for said cat(s) and wish to continue doing so after appropriate interventions, such as neutering and microchipping by our organisation.

FCR establishes that these cats do not have a pre-existing owner before trapping, neutering, microchipping and returning to the area the cat has been located in. FCR provide an insulated shelter and guidance on how to look after the cat(s) and only return when this is in the best interest of the cat. FCR remains the legal owner of the cat(s) and covers the costs of any medical expenses incurred by the cat over its lifespan. This year FCR has had 4 cats, in addition to the numbers above, join the scheme.

All cats that are not neutered or microchipped on arrival to the rescue, receive these interventions. Our policy determines that kittens will be neutered at 6 months or 2 kg in weight, whichever comes first. Kittens are available to be rehomed from 12 weeks old and arrangements will be made with the new owners for neutering at the appropriate time. This year, FCR have neutered 105 cats, microchipped 123 cats and vaccinated 85 cats.

FILEY CAT RESCUE

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 5 APRIL 2023

Public Benefit

As stated in the charity's constitution, FCR has helped benefit the community in several ways, as stated above.

Volunteers

- FCR currently has a small team of volunteers that help in the following areas:
- providing vital day-to-day care for cats
- fundraising
- assisting with open days
- providing on-site maintenance
- distribution of media
- transportation

Without the support of volunteers, the charity wouldn't be able to function. There are no paid employees at the Filey Cat Rescue.

Fundraising

There have been several events which have contributed to integral fundraising:

- 1 open day
- 1 day spent at supermarket
- 2 unpaid features on local radio stations
- 3 unpaid features on the BBC News (national and regional)

As we are building a presence in the local community, we are also receive regular donations of cat food, litter, blankets, toys etc. FCR also has a collection bin for such donations in the local Tesco supermarket.

Over the year, FCR has introduced a monthly 'Meowsletter' - emailing to subscribers. This is a key source of regular income for the charity which has raised thousands of pounds in both monetary donations as well as gifts from our Amazon Wishlist.

FILEY CAT RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 5 APRIL 2023

Financial review

Principle Funding Source

Filey Cat Rescue's operational performance for 2022/23 exceeded expectations with a total deficit of £35,173.

The charity's main source of income is donations from the general public amounting to £92,023. As this was our first year of operation, no legacy payments were received. The majority of expenditure is spent on cat food and care, alongside veterinary fees. FCR also chose to invest £17,826 into the expansion and upgrade of facilities, covering the cost of raw materials and labour costs (most labour has been given on a voluntary basis).

Investment Policy and Objectives

FCR does not currently have an *Investment Policy* as a new charity however, this is something which we plan to address in the future with the development of our legacy programme. FCR currently is the holder of a current account only.

Reserves Policy

Filey Cat Rescue intend to maintain a reserve of £5,000 such that there is adequate funding available to cover any emergency reparative works.

Future Plans

The trustees plan to continue to provide top-tier care for as many cats and kittens as the charity can financially support. FCR are also looking at upgrading some of the accommodation for cats on site over the coming year.

Structure, governance and management

The charity is controlled by its constitution as its governing document.

The trustees who served during the Period and up to the date of signature of the financial statements were:

Mark Lewis

Christina Lewis

Alan Lewis

Victoria Edwards

Thomas Moran

(Resigned 26 November 2023)

FILEY CAT RESCUE

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 5 APRIL 2023

Statement of trustees' responsibilities

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

The law applicable to charities in England and Wales 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 operation.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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' report was approved by the Board of Trustees.



Mark Lewis
Trustee

Date: 11/12/23

FILEY CAT RESCUE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF FILEY CAT RESCUE

I report to the trustees on my examination of the financial statements of Filey Cat Rescue (the charity) for the Period ended 5 April 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

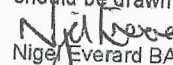
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.


Nigel Everard BA FCA
Hunters Gee Holroyd
Club Chambers
Museum Street
York
YO1 7DN

Dated: 18.12.23

FILEY CAT RESCUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 5 APRIL 2023

	Notes	Unrestricted funds 2023 £
<u>Income from:</u>		
Donations and legacies	2	109,849
<u>Expenditure on:</u>		
Charitable activities	3	74,676
Net income for the Period/ Net movement in funds		35,173
Fund balances at 8 March 2022		-
Fund balances at 5 April 2023		<u>35,173</u>

The statement of financial activities includes all gains and losses recognised in the Period.


All income and expenditure derive from continuing activities.

FILEY CAT RESCUE

BALANCE SHEET AS AT 5 APRIL 2023

	Notes	2023 £	£
Current assets			
Cash at bank and in hand		35,173	
Net current assets		<u>35,173</u>	35,173
Income funds			
Unrestricted funds			35,173
			<u>35,173</u>

The financial statements were approved by the Trustees on 11/12/23


Mark Lewis
Trustee

FILEY CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2023

1 Accounting policies

1.1 Reporting period

These financial statements are for a period longer than one year as this is the first set of financial statements for the charity since incorporation. As this is the first set of financial statements there are no comparative figures.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FILEY CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	Unrestricted funds
	2023 £
Donations and gifts	109,849

FILEY CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 5 APRIL 2023

3 Charitable activities

	Expenditure 2023 £
Purchases	31,054
Veterinary expenses	27,717
Computer expenses	2,103
Insurance	214
Light and heat	1,738
Machinery hire	613
Medical equipment	120
Medication	752
Motor expenses	786
Postage, printing and stationery	263
Advertising	245
Repairs and maintenance	7,047
Subscriptions	626
Cleaning	1,382
Sundry expenses	16
	<hr/> 74,676
	<hr/> <hr/> 74,676

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the Period.

5 Related party transactions

There were no disclosable related party transactions during the Period.

Charity Independent Examination Tool

Version Number: 3.0 (Dec 2022)

Tailoring Checklist

1. Complete the following data concerning the client. This will then appear on every sheet.

Client name	Filey Cat Rescue
Year-end	5 April 2023
File number	FIL10

This page is a record of the responses given to the online tailoring questions. It should be noted that any answers changed in this sheet will NOT then change the available sheets. To make changes to the contents, the user is advised to revisit the online questionnaire to either complete another full tailoring checklist or select only the required sheets and copy these into the generated file.

The responses given on this page will impact the conditional formatting on the 'Progress' sheet. If further sheets are added, it is advised to change the responses here as well. This is also good practice to ensure that a clear audit trail is maintained.

All references to ISAs, ISQC1 in this audit programme are to the applicable FRC's UK versions as updated in July 2020 or later. References to Practice Note 11 are to the latest version, issued November 2017. References to the Revised Ethical Standard (ES) are to the December 2019 version.

Key:

* - Suggested sheet/document, but a template is not included in the audit tool. These will usually appear in the sheet indexes and suggestions for where further guidance can be found will be provided where applicable;

P - Specific partner sign off required on the sheet.

Ref	Question	Answer	Associated Sheet(s)
CURRENT FILE			
IE001	Do you want:	No	Progress
IE002	Progress Tracker	Yes	Review
IE003	Review Points	Yes	ChIE - Index
IE004	File index	Yes	ChIE - B1
IE005	Completion memorandum	Yes	ChIE - B1.1
IE006	File Completion checklist	Yes	ChIE - B3
IE007	Trustees' Annual Report (accruals basis only)	Yes	ChIE - B4
IE008	Format of IE report, including justification of opinion	Yes	ChIE - B5
IE009	Form and content of accounts	Yes	ChIE - B6
IE010	Failure in adequate accounting records	Yes	ChIE - B6.1
IE011	Reporting matters of material significance to charity regulators	Yes	ChIE - B8
IE012	Summary of uncorrected misstatements	Yes	ChIE - B9
IE013	Queries for partner	Yes	ChIE - B10
IE013	Points forward for next year	Yes	ChIE - B10
IE013	Planning memorandum	Yes	ChIE - C1
IE014	Acceptance procedures	Yes	ChIE - C1.1
IE015	Understanding the charity	Yes	ChIE - C2
IE016	Eligibility for Independent Examination	Yes	ChIE - C3
IE017	Materiality ranges	Yes	ChIE - C4
IE018	Accounting policies, estimates and judgments	Yes	ChIE - D1
IE019	Analytical review	Yes	ChIE - D2
IE020	Review of accounting records and transactions	Yes	ChIE - D3
IE021	Post balance sheet events	Yes	ChIE - D4
IE022	Related party transactions	Yes	ChIE - D5
Z001	Do you want a blank working paper to customise?	Yes	Blank Sheet
PERMANENT FILE			
PAF000	Do you want to include permanent audit file sheets?	No	Ch - PAFi; Ch - PAF02; Ch - PAF03; Ch - PAF04; Ch - PAF05; Ch - PAF06; Ch - PAF06.1; Ch - PAF07; Ch - PAF08; Ch - PAF09; Ch - PAF10; Ch - PAF11;
The following forms for the permanent audit file are available. Please select those required.			
PAF001	Permanent audit file index	No	Ch - PAFi
PAF002	Statutory information	No	Ch - PAF02
PAF003	Details of bankers and professional advisors	No	Ch - PAF03
PAF004	Know your client checklist	No	Ch - PAF04
PAF005	Register of laws and regulations	No	Ch - PAF05
PAF006	Details of related parties	No	Ch - PAF06
PAF006.1	Related parties checklist	No	Ch - PAF06.1
PAF007	Significant accounting policies	No	Ch - PAF07
PAF008	New client checklist	No	Ch - PAF08
PAF009	Systems overview	No	Ch - PAF09
PAF010	Register of non-audit services	No	Ch - PAF10
PAF011	Register of involvement in the independent examination	No	Ch - PAF11

Client Name:File Cat Rescue	Prepared by:CL	Date:17/10/2023	Ref:
Year end:05-Apr-23	Reviewed by:N. Everard	Date:18/12/2023	
File number:FIL10			

Manager/Partner review comments

This schedule is where all review points raised by the manager and/or partner on the file should be collated.

All points should be raised and cleared by the same reviewer. All comments raised on the file should be answered within the body of the working paper file and should not rely on any content in this schedule. Practitioners should follow their firm's internal guidance on the retention of review points when the engagement is closed down.

[illegible][illegible]

Client Name:Filey Cat Rescue	Ref:
Year end:05-Apr-23	
File number:FIL10	

Independent Examination Index

Schedules marked with an asterix are not included within this programme.

Although it is expected that the majority of work performed will be documented in schedules provided, the examiner may decide that additional testing is required. This sheet provides a suggested index structure, which should be tailored to the charity's specific circumstances. The level of additional testing should be based on professional judgment and what is reasonable given the size and nature of the charity's activities.

A ACCOUNTS

Final accounts*
Final Journals*
Draft accounts*
Typing instructions*
Letter of representation*
Letter to management*

A1

L CREDITORS & ACCRUALS*

Lead schedule*
List of creditor balances*
Accruals*
Hire purchase*

B FILE COMPLETION

Completion memorandum
File completion checklist
Principal review*
Trustees Annual Report
Independent Examiners' Report
Form and content of accounts
Failure in adequate accounting records
Reporting matters of material significance to charity regulators
Assignment highlights*
Summary of uncorrected misstatements
Queries for partner
Points forward to next year
Observations on charity's operations*
Senior/manager review*
Cleared notes and queries*

B1

B1.1

B3

B4

B5

B6

B6.1

B8

M LONG TERM LOANS*

Lead schedule*

N PROVISIONS*

Lead schedule*

O CAPITAL*

Capital, Funds/Reserves and statutory records*

P TAXATION*

Summary of tax debtors*
Tax reclaims / correspondence*

Q INCOME*

Incoming resources*
Dividends and interest received/receivable*
Rent received/receivable*

C PLANNING

Planning memorandum
Acceptance procedures
Understanding the charity
Eligibility for Independent Examination
Materiality summary
Points forward from last year*
Budget and performance summary*
Time ledger printout*

C1

C1.1

C2

C3

C4

R EXPENDITURE*

Interest payable*
Subscriptions and donations*
Insurance cover and premiums*
Repairs and renewals*
Legal and professional*
Entertaining*
Sundry expenses*

D ANALYTICAL REVIEW AND OTHER

SUBSTANTIVE WORK

Accounting policies, estimates and judgements
Analytical Review
Review of accounting records and transactions
Events after the balance sheet date
Related party transactions

D1

D2

D3

D4

D5

S STATEMENT OF CASH MOVEMENT*

Lead schedule and explanations*

T SUBSEQUENT EVENTS*

Subsequent events - test objectives*

E GOODWILL/INTANGIBLES*

Lead schedule*

U VALUE ADDED TAX*

VAT account*
VAT turnover reconciliations*
VAT checklist*
Analysis of VAT account*

F FIXED ASSETS*

Lead schedule*
Additions and disposals*
Depreciation - basic/calculation*
Grants received/receivable*

V ACCOUNTS WORKING PAPERS*

Bank account*
Analysis of receipts*
Unrecorded receipts*
Analysis of payments*
Unrecorded payments*
Cash account*
Analysis of receipts*
Analysis of payments*
Petty cash account*
Summary receipts/payments*
Wages, PAYE etc., summary*
Creditors control account*
Debtors control account*

G INVESTMENTS IN GROUPS*

Lead schedule*

H INVESTMENTS*

Lead schedule*
Evelyn portfolio - Dobson Trust
Evelyn portfolio - Additions
Evelyn portfolio - Disposals
COIF Charities Investment Fund
Annual Fund Report (Filey Bulmer Trust)

W RECORDS RECEIVED*

Summary of items*

I STOCK AND WIP*

Lead schedule*

X PROCESSING*

Year end trial balance*
Journals*
Nominal ledger printout*
Posting summary/data entry*
Opening trial balance*

J DEBTORS & PREPAYMENTS*

Lead schedule*
List of debtor balances*
Bad and doubtful debts*
Prepayments*

K BANK BALANCES & CASH*

Lead schedule*
Virgin General account
Virgin St Oswald's fabric fund
Virgin St John's fabric fund
Virgin Fees account
Virgin Baby & Toddlers account
Virgin Youth account
CCLA CBF deposit account
Bank reconciliations*
Bank certificates*

Client Name:Filey Cat Rescue	Prepared by:	CL	Date:	17/10/2023	Ref:
Year end:05-Apr-23	Reviewed by:	N. Everard	Date:	18/12/2023	
File number:FIL10					

Final Accounts - CCH ref 454394



FIL10 FY23 Charity
Accounts.pdf

Client Name:Filey Cat Rescue	Prepared by: CL	Date: 12/12/23	Ref: B1
Year end:05-Apr-23	Reviewed by: NCE	Date: 18/12/2023	
File number:FIL10			

Completion memorandum

The purpose of this memorandum is to :

(a) document the conclusions and the basis for the independent examination opinion, and so enable the issuing of the accounts for signature; and
(b) document any matters arising between the issue of the accounts to the client for approval and completion of the independent examiner's report.
These can be either free form notes, a reference to the relevant checklist or a combination of both.

CC32 Direction 3 : Keep a record of the examination and the conclusions reached which is sufficient to allow a third party unconnected with the work to conclude that the examiner has followed the Directions.

1. Approval for issuing accounts for signature

I confirm that:

- 1 We have obtained and documented, on a timely basis, sufficient appropriate evidence to be able to draw reasonable conclusions on which to base our opinion as independent examiner and to support our report to the trustees.
- 2 Materiality was set at an appropriate final level.
- 3 All threats to objectivity and independence have been properly addressed.
- 4 Any differences of opinion amongst the engagement team have been resolved in accordance with the firm's procedures.
- 5 Appropriate communication has been sent to those charged with governance.
- 6 Written representations have been requested from management regarding their responsibility for the accounts and other matters as appropriate.
- 7 All work that needs to be undertaken before the independent examiner's report is signed is specified below.

I authorise the issue of the accounts for approval.

Partner: N. Everard

Date: 18/12/2023

2. Approval for signing the independent examiner's report

I confirm that:

- 1 The independent examination complies with professional standards and applicable legal and regulatory requirements.
- 2 A sufficient and appropriate record for the basis of the independent examiner's report has been documented.
- 3 There are no factors to indicate that the representations received from the trustees cannot be relied upon.
- 4 The independent examiner's report issued is appropriate in the circumstances.
- 5 An approved copy of the accounts will be placed on the working paper file.

I authorise the signing of the independent examiner's report.

Partner: N. Everard

Date: 18/12/2023

3. File completion

B1.1 Completed - YES

4. Trustees annual report

B3 Completed - YES

5. Format and justification of independent examiners report

B4 Completed - YES

6. Review of accounts

B5 Completed - YES

7. Failure in accounting records

B6 Completed - YES

8. Whistleblowing to the Charity Commission

B6.1 Completed - YES

9. Unadjusted errors

B8 Completed - YES

Client Name:Filey Cat Rescue	Prepared by: CL	Date: 19/10/2023	Ref: B1.1
Year end:05-Apr-23	Reviewed by: NCE	Date: 18/12/2023	
File number:FIL10			

File completion checklist

This form deals with the various points that ought to be cleared before the opinion is signed. It should ensure that the working papers are complete, conclusions are documented and that the requirements under the legislation are met.

CC32 Direction 3 : *Keep a record of the examination and the conclusions reached which is sufficient to allow a third party unconnected with the work to conclude that the examiner has followed the Directions (including Directions 1 and 2).*

	Yes/No	Initials
1 Has the <i>Planning memorandum (IE C1)</i> been satisfactorily completed?	Yes	CL
2 Have any risks identified at the planning stage been appropriately considered and adequately minimised?	N/A	CL
3 Have the work programmes been fully completed?	Yes	CL
4 Have working papers been prepared giving details of the work undertaken and conclusions reached, including any areas of concern and matters of professional judgement?	Yes	CL
5 Have all final journals been recorded and processed to produce a closing trial balance agreeing with the accounts? Ensure that a copy of both the trial balance and the accounts is on file with detailed schedules supporting disclosures.	Yes	CL
6 Has the analytical review been fully documented (IE D2)? (<i>CC32 Direction 3</i>)	Yes	CL
7 Have all queries and problems been properly cleared or carried forward to points for principal/highlights?	Yes	CL
8 Have copies of all relevant information that was relied upon and/or considered in carrying out the examination (for example copies of the governing document, trustees' meeting minutes and a record of discussions with the charity's trustees and the charity's staff) been placed on file? (<i>CC32 Direction 3</i>)	Yes	CL
9 Does the file contain evidence of 'principal' review?	N/A	CL
10 Have all principal review points been cleared?	N/A	CL
11 Are the terms of engagement still appropriate and has the appointment been confirmed in a communication with the trustees? (<i>CC32 Direction 3</i>)	Yes	CL
12 Has the permanent file been updated for information obtained from the governing document, trustees' meeting minutes and discussions with the charity's trustees and staff?	N/A	CL
13 Have all matters of concern been resolved and documented with the trustees and charity staff together with details of any subsequent verification and vouching/ checking procedures used? (<i>CC32 Direction 3</i>)	N/A	CL
14 Has the justification of opinion form (IE B4) been completed?	Yes	CL
15 Has a letter of representation been drafted confirming all relevant representations?	Yes	CL
16 Has a budget been set for next year?	N/A	CL
17 Has the whistleblowing checklist (IE B6.1) been completed?	Yes	CL
18 Has the client complied with the firm's money laundering procedures?	Yes	CL
19 Has the examiner confirmed and documented that he has the qualifications and membership (where required) to carry out the examination (IE C1.1)? (<i>CC32 Direction 3</i>)	Yes	CL
20 Have schedules C1.1 (<i>Acceptance procedures</i>) and C3 (<i>Eligibility for an independent examination</i>) been fully completed? (<i>CC32 Direction 3</i>)	Yes	CL
21 Has a copy of the trustees' annual report been placed on file, where accruals accounts are prepared? (<i>CC32 Direction 3</i>)	Yes	CL
22 Have details been recorded on file of any matters identified as matters of material significance which the examiner must report to the Commission, or any relevant matters that the examiner chose to report to the Commission? (<i>CC32 Direction 3</i>)	N/A	CL
23 If issued, ensure a letter of engagement signed by the trustees is on file.	Yes	CL

Client Name:Filey Cat Rescue	Prepared by: CL	Date: 12/12/2023	Ref: B3
Year end:05-Apr-23	Reviewed by: NCE	Date: 18/12/2023	
File number:FIL10			

Trustees' Annual Report

Objective: to obtain sufficient evidence that the trustees' annual report is consistent with the accounts.

CC32 Direction 12: Compare the trustees' annual report (or for a charitable company the combined trustees' and directors' report) with the accounts. Compare any narrative information or figures in the trustees' annual report with the accounts in order to identify any material inconsistency between the trustees' annual report and the accounts.

		Covered by accountancy Y/N	Results satisfactory Y/N	Ref/comments	Initials and date
1	Review of financial references in the trustees' report to ensure that they are consistent with the accounts, including:				
	(a) review of charity's activities;	Y	Y		CL 12/12/23
	(b) developments during the year;	Y	Y		CL 12/12/23
	(c) trustees' details and transactions.	Y	Y		CL 12/12/23
2	Check that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts.	Y	Y		CL 12/12/23
3	Note any implications for the examiner's report and for separate reporting to the Commission.	N/A	N/A		N/A
4	Complete a disclosure checklist covering the trustees' annual report.	N/A	N/A		N/A
5	Other tests:	N/A	N/A		N/A

Client Name:Filey Cat Rescue	Prepared by: CL	Date: 19/10/2023	Ref: B4
Year end:05-Apr-23	Reviewed by: NCE	Date: 18/12/2023	
File number:FL10			

Format of Independent Examiners' Report, Including Justification of Opinion

The purpose of this form is to ensure that there is enough evidence to show that the independent examiner has considered the form of opinion to be given, and that the report gives the information required by the Charities Act. The independent examiner should comment on any problems and indicate how the opinion is affected.

CC32 Direction 13: Review the conclusions from the independent examination and prepare and sign the independent examiner's report. The content of the report must cover all the matters required by the 2008 Regulations. If the examiner has identified a matter of concern because one or more of the specific matters listed in the 2008 Regulations or in this Direction are present or remain unresolved then the examiner must bring it to the attention of trustees in their independent examiner's report.

			Initials
1	Does the report clearly state the name of the charity and the financial year?	Y	CL
2	Does the report state that it is given in respect of an examination under s145 of the Charities Act 2011 and in accordance with the Directions given by the Commissioners under section 145(5)(b) of the Charities Act 2011?	Y	CL
3	Where the charity whose accounts are being examined is a company, does the report confirm that the accounts are not required to be audited under Part 16 of the Companies Act 2006?	N/A	CL
4	Where the examination was of group accounts ensure that:		
	(a) the wording of the report has been appropriately amended to make it clear that the examination was of the group's accounts; and	N/A	CL
	(b) the report considers the conclusions with reference to the review of the group accounts and the trustees' annual report.	N/A	CL
5	Are there any indications that:		
	(a) adequate accounting records have not been maintained;	N	CL
	(b) the accounts do not agree with the accounting records;	N	CL
	(c) the accounts do not comply with the regulations on form and content for accruals accounts;	N	CL
	(d) where the accounts do not comply with the SORP due, in the opinion of the trustees, to the 'true and fair' override, has this fact been noted in both the accounts and examiners report?	N	CL
6	Is there any other matter which should be brought to attention to enable a reader to reach a proper understanding of the accounts?	N	CL
7	Is there any material expenditure or action contrary to the governing documents of the charity?	N	CL
8	Have you been unable to receive all information and explanations that you deem necessary?	N	CL
9	If relying on the work of others in undertaking the independent examination, are you fully satisfied with their work and that the work has been fully documented?	Y	CL
10	Is there any evidence that accounts prepared on the accruals basis are materially inconsistent with the trustees' annual report?	N	CL
11	Does the report give the independent examiner's name, address and any relevant professional qualifications or professional bodies of which he is a member?	Y	CL
12	If the gross income of the charity exceeds the sum specified in section 145(3)(a) of the Charities Act 2011 (currently £250,000), does the report specify the basis on which they qualify to act as an independent examiner in accordance with that section?	N/A	CL
13	In the event of the independent examination being allowed by dispensation in place of an audit, does the report specify the date when the Commission dispensed with the requirement from an audit?	N/A	CL
14	Is the report signed by the examiner and dated?	Y	CL
15	Have you:		
	(a) reported matters of material significance direct to the Commission? (<i>see Reporting matters of material significance to charity regulators checklist on CHIE - B6.1</i>)	N/A	CL
	(b) exercised discretion and reported relevant matters direct to the Commission?	N/A	CL

Client Name:Filey Cat Rescue	Prepared by: CL	Date: 19/10/2023
Year end:05-Apr-23	Reviewed by: NCE	Date: 18/12/2023
File number:FIL10	Schedule ref: B5	

Form and contents of accounts

Objective: to provide a reasonable basis on which to decide whether or not the accounts comply with the regulations as to the form and content of charity accounts.

CC32 Direction 10: Check the form and content of the accounts.

Carry out detailed procedures as the examiner considers necessary to provide a reasonable basis on which to conclude whether or not the accounts have been properly prepared. The examiner must:

- where receipts and payments accounts have been prepared, check that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified; or
- where accruals accounts are prepared, check that they comply with the applicable Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and the applicable accounting standard; and
- if the charity is a company, check that the accounts also comply with the applicable company law requirements.

[See Navigate Audit > Charity > Programmes > Using the programmes > Independent examination specific programmes](#)

		Covered by accountancy Y/N	Results satisfactory Y/N	Ref / comments	Initials and date
1	Consider the accounting and disclosure requirements of:				
	(a) The Charities (Accounts and Reports) Regulations;	Y	Y		CL 19/10/2023
	(b) SORP - Accounting and Reporting by Charities;	Y	Y		
	(c) Charity Reporting and Accounting: the essentials (CC15d)	Y	Y		
	(d) Receipts & Payments Accounts Pack (CC16)	Y	Y		
2	Complete the appropriate disclosure checklists.	N/A	N/A		N/A
3	Where receipts and payments accounts have been prepared, check that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified.	Y	Y		CL 19/10/2023
4	Where accruals accounts are prepared, check that they comply with the SORP and applicable accounting standard.	N/A	N/A		N/A
5	If the charity is a company, check that the accounts also comply with the applicable company law requirements.	N/A	N/A		N/A
6	Note any implications for the examiner's report and for separate reporting to the Commission	N/A	N/A		N/A
7	Other tests:	N/A	N/A		N/A

Client Name:Filey Cat Rescue	Prepared by: CL	Date: 19/10/2023
Year end:05-Apr-23	Reviewed by: NCE	Date: 18/12/2023
File number:FIL10		Schedule ref: B6

Failure in adequate accounting records

Objective: to obtain and record sufficient evidence to provide a reasonable basis for the identification of any material failure to maintain such records.

CC32 Direction 5: Check that accounting records are kept to the required standard and in compliance with the relevant legislative requirements.

Review the accounting records maintained in accordance with section 130 of the Charities Act 2011, or, in the case of a charity that is a company, the accounting records maintained in accordance with section 386 of the Companies Act 2006, in order to provide a reasonable basis for the identification of any material failure to maintain such records and any material misstatement of transactions in those records.

		Covered by accountancy Y/N	Results satisfactory Y/N	Ref/comments	Initials and date
1	Review accounting records to ensure that they:				
(a)	are complete and kept to the required standard;	Y	Y		CL 19/10/2023
(b)	are well organised;	Y	Y		
(c)	are capable of ready retrieval and analysis;	Y	Y		
(d)	are up to date at the time the accounts are prepared;	Y	Y		
(e)	are readily available; and	Y	Y		
(f)	ascertain the financial position at the period end and any selected date.	Y	Y		
2	Ensure that the accounting records contain:				
(a)	details of all money received and expenditure paid with date and nature of transaction;	Y	Y		CL 19/10/2023
(b)	details of assets and liabilities (which could simply be files for unpaid invoices and amounts receivable for smaller charities) at the end of the reporting period;	N/A	N/A		N/A
(c)	a record of stocks and fixed assets held; and	N/A	N/A		N/A
(d)	if the charity has one or more branches which are administered separately but are part of the charity, the details of the income and expenditure and any assets and liabilities of each branch.	N/A	N/A		N/A
3	Ask the trustees:				
(a)	how they ensure the accounting records are complete;	Y	Y		CL 19/10/2023
(b)	if their approval has been obtained for any corrections made or records created during the examination;	N/A	N/A		N/A
(c)	if they carried out a review of the charity's internal financial controls in the year reported.	N/A	N/A		N/A
4	Where examining group accounts:				
(a)	discuss with the trustees and the person who prepared the group accounts what steps they have taken to satisfy themselves that the transactions and results reported in the group accounts for any consolidated subsidiary, joint venture or associate are real and that accounting records exist to support those transactions.	N/A	N/A		N/A
(b)	if not satisfied that there is a factual basis for the inclusion of any subsidiary, joint venture or associate in the group accounts, or not satisfied with the explanations given, consider the implications for the examiner's report.	N/A	N/A		N/A
5	Charitable companies dealing in goods must maintain stock records as set out in section 386(4) of the Companies Act 2006.	N/A	N/A		N/A
6	Note any implications for the examiner's report and for separate reporting to the Commission.	N/A	N/A		N/A
7	Other tests:	N/A	N/A		N/A

Client Name:Filey Cat Rescue	Prepared by: CL	Date: 19/10/2023
Year end:05-Apr-23	Reviewed by: NCE	Date: 18/12/2023
File number:FIL10	Schedule Ref	B6.1

Reporting matters of material significance to charity regulators

Sections 156(2) of the Charities Act 2011 places a duty upon the independent examiners of both the non-company and company charities to make a report to the Charity Commission, where in the course of their examination, they identify a matter, which relates to the activities or affairs of the charity or of any connected institution or body, and which the examiner has reasonable cause to believe is likely to be of material significance for the purposes of the exercise by the Commission of its functions under section 156(3) of the Charities Act 2011.

[See Navigate Audit > Charity > Guidance and methodology > Audit and reporting requirements > Reporting matters of material significance to charity regulators](#)

Charity regulators have identified nine matters of significant concern which are of material significance to their work and so give rise to a reporting duty.

For each of the matters below, give details including the nature of the matter if any 'yes' answers, and consider whether there is any evidence of reportable matters of material significance which ought to be reported to the charity regulators (e.g. Charity Commission).

1 Matters suggesting dishonesty or fraud involving a significant loss of, or a material risk to, charitable funds or assets.

Examples include:

- (i) False accounting, theft or misappropriation by any charity trustee.
- (ii) Evidence of theft or misappropriation by any employee, volunteer, agent or third party not reported to the police authorities or the Commission.
- (iii) Evidence giving rise to doubts about the honesty or integrity of any charity trustee (e.g., evidence that the person is disqualified from acting as a trustee under 178 Charities Act 2011).

NONE

2 Failure(s) of internal controls, including failure(s) in charity governance, that resulted in, or could give rise to, a material loss or misappropriation of charitable funds, or which leads to significant charitable funds being put at major risk.

Examples include:

- (i) Receipt by any charity trustee or connected person of any remuneration, benefits or other financial advantage without proper powers or consents.
- (ii) Failure to hold trustee meetings or otherwise to properly control the charity's affairs.
- (iii) Gross failure to keep accounting records, such that the auditor is unable to express an opinion on the accounts.
- (iv) Evidence of indifference or recklessness on the part of the charity trustees.
- (v) Failure to take professional advice without due consideration.
- (vi) Functions delegated to third parties are not monitored and controlled.

NONE

3 Matters leading to the knowledge or suspicion that the charity or charitable funds, including the charity's bank account(s) have been used for money laundering or such funds are the proceeds of serious organised crime or that the charity is a conduit for criminal activity.

Examples include:

- (i) Material applications of funds clearly outside the charity's objectives.
- (ii) Deliberate or reckless investments or other actions contrary to the trusts of the charity.

NONE

4 Matters leading to knowledge or suspicion that the charity, its trustees, employees or assets, have been involved in or used to support terrorism or proscribed organisations in the UK or outside of the UK, with the exception of matters related to a qualifying offence as defined by Section 3(7) of the Northern Ireland (Sentences) Act 1998.

NONE

5 Evidence suggesting that in the way the charity carries out its work relating to the care and welfare of beneficiaries, the charity's beneficiaries have been or were put at significant risk of abuse or mistreatment.

NONE

6 Matters suggesting single or recurring breach(es) of either a legislative requirement or of the charity's trusts leading to material charitable funds being misapplied.

Examples include:

- (i) Failure to obtain proper consent from the Charity Commission in respect of property transactions with connected persons, variation in the charity's activities or the charity's governing document, or similar breach of legislative requirements.
- (ii) Attempts to evade direct or indirect tax.

NONE

7 Evidence suggesting a deliberate or significant breach of an order or direction made by a charity regulator under statutory powers including suspending a charity trustee, prohibiting a particular transaction or activity or granting consent on particular terms involving significant charitable assets or liabilities.

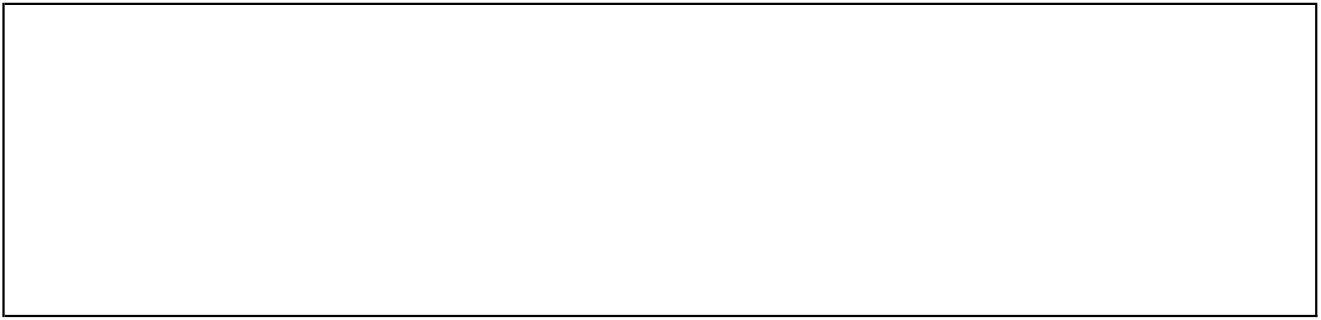
NONE

8 On making a modified audit opinion, emphasis of matter, material uncertainty related to going concern, or issuing of a qualified independent examiner's report identifying matters of concern to which attention is drawn, notification of the nature of the modification/qualification/emphasis of matter or concern with supporting reasons including notification of the action taken, if any, by the trustees subsequent to that audit opinion, emphasis of matter or material uncertainty identified /independent examiner's report.

NONE

9 Evidence that significant conflicts of interest have not been managed appropriately by the trustees and/or related party transactions have not been fully disclosed in all the respects required by the applicable SORP, or applicable Regulations.

NONE



Client Name:Filey Cat Rescue	Prepared by: CL	Date: 19/10/2023	Ref: C1
Year end:05-Apr-23	Reviewed by: NCE	Date: 18/12/2023	
File number:FIL10			

Planning memorandum

The purpose of this memorandum is to document fully the plan such that the independent examination can be performed in an effective manner and in accordance with the Charity Commission's Directions (CC32). In each section issues relevant to the planning should be recorded. These can be either free form notes, a reference to the relevant checklist or a combination of both.

1. Approval of planning

I confirm that:

- 1 The client is eligible for exemption from an audit.
- 2 The firm can act as reporting accountants, being sufficiently independent or appropriate safeguards implemented.
- 3 The terms set out in the current letter of engagement are still valid.
- 4 Sufficient understanding of the client has been obtained to enable an effective independent examination plan to be designed.
- 5 Materiality has been set at a appropriate level.
- 6 The work has been planned effectively in accordance with the Charity Commission's Directions, and the procedures tailored to the client's requirements, including additional procedures where appropriate.
- 7 The engagement team collectively has the appropriate capabilities, competence and time to perform the independent examination engagement in accordance with professional standards and regulatory and legal requirements, and to enable an independent examiner's report that is appropriate in the circumstances to be issued;
- 8 The staff assigned have been adequately briefed.

Partner: N. Everard

Date: 18/12/2023

2. Acceptance / continuance

C1.1 Completed - YES

3. Scope of engagement

Standard IER

4. Understanding the charity

C2 Completed - YES

5. Eligibility for independent examination

C3 Completed - YES

6. Materiality

C4 Completed - YES

--

7. Identified risks and engagement approach

NOT AWARE OF ANY KEY ISSUES AT PLANNING STAGE, STANDARD APPROACH

--

8. Administration

N/A

--

Client Name:Filey Cat Rescue	Prepared by: CL	Date: 17/10/2023	Ref: C1.1
Year end:05-Apr-23	Reviewed by: NCE	Date: 18/12/2023	
File number:FIL10			

Independent examination acceptance procedures

*The Charities Act 2011 section 145(1)(a) describes an Independent Examiner as 'an **independent person** who is reasonably believed by the charity trustees to have the **requisite ability** and **practical experience** to carry out a **competent examination** of the accounts'.*

CC32 Direction 2 requires that the examiner must not be influenced, or perceived to be influenced, by either close personal relationships with the trustees of the charity, being a major donor of having control or significant influence over a major funder to the charity, or through day to day involvement in the administration of the charity being examined. The examiner must ensure that there are no matters and no potential matters that would reasonably give rise to a perception of their independence that would affect their ability to carry out the examination in a wholly objective manner.

We recommend that the examiner's acceptance procedures are performed to the same standard as an audit engagement and this form therefore refers extensively to the FRC Ethical Standard.

This form assumes knowledge of the Charity Commission Independent Examination Guidelines (**CC32**) and the FRC Ethical Standard. Procedures must be completed annually for all clients to ensure that the standards have been complied with.

The current Ethical Standard can be found at:
[Navigate Audit > Auditing Standards > Current Auditing Documents > FRC Ethical Standards > Revised Ethical Standard 2019](#)

Note whether advantage being taken of the Provisions Available for Audits of Small Entities (ES Section 6).

YES / NO*

	Yes	No
1 Undue dependence on a client		
	Paragraph 4.31	
Do the total fees for this client/group of clients exceed:		
i) 10% of the annual fee income of the audit firm or the part of the firm by reference to which the engagement partner's profit share is calculated?	<input type="text"/>	N
ii) 15% of the annual fee income of the audit firm or the part of the firm by reference to which the engagement partner's profit share is calculated?	<input type="text"/>	N
iii) Taking into account the firm's own policies (which may be tighter than those in the ES), has the firm identified that the audit engagement poses or could be seen to pose a greater threat to the firms' independence, for example, due to its prestige or other factors?	<input type="text"/>	N
iv) Has the firm followed its internal procedures to ensure that any threat is mitigated to an acceptable level?	<input type="text"/>	N
v) Have any fees for this client been set on a contingent fee basis?	<input type="text"/>	N
<div style="border: 1px solid black; height: 100px; width: 100%;"></div>		

2 Loans to or from a client; guarantees; overdue fees

[Paragraph 2.20](#)

[Paragraph 4.11](#)

a) Does the firm, covered persons or persons closes associated with them, have any loans or guarantees to or from the client?	<input type="text"/>	N
b) Are there any overdue fees for any services?	<input type="text"/>	N
<div style="border: 1px solid black; height: 80px; width: 100%;"></div>		

3 Goods and services: gifts and hospitality

[Paragraph 4.40](#)

Have you, any covered persons or persons close associated with them, accepted any gifts or favours, including hospitality, from the charity, unless an objective, reasonable and informed third party would consider the value thereof as trivial or inconsequential?

Have you offered gifts, favours or hospitality to the audited entity or its management (unless an objective, reasonable and informed third party would consider the value thereof as trivial or inconsequential)?

4 Litigation

[Paragraph 4.46](#)

Is there any actual or threatened litigation between yourself and the client in relation to fees, work relating to the independent examination, or other work?

5 Family or other personal relationships

[CC32 Direction 2, 2.9](#)

[Paragraph 2.59](#)

a) Do you or any of your staff have any personal or family connections with the charity, its trustees or its officers?

b) Confirm that neither you nor any of your staff have any day to day involvement in the administration of the charity

6 Ex-partners or senior employees

[Paragraph 2.37](#)

a) Has any officer of the company been a partner or senior employee in the practice?

b) Is the partner or any senior employee on the audit joining or involved in substantive negotiations with the client?

c) Does the firm currently have any staff 'loaned' to the entity, or have any returned to the firm on completion of a loan assignment?

7 Mutual business interest

[Paragraph 2.3](#)

Do you or any of your partners or staff have any mutual business interests with the charity or with an trustee or employee of the charity?

8 **Beneficial interests and trusteeships**

[Paragraph 2.16](#)

Does the firm, any partner, covered person, or persons closely associated with them, have any financial involvement in the company in respect of the following:

- a) Any beneficial interest in shares or other investments?
- b) Any beneficial interest in trusts?
- c) Any trustee investments, nominee shareholdings or 'bare trustee' shareholdings?
- d) Any trusteeships in a trust that holds shares in an audit client?

N
N
N
N

9 **Associated firms**

Are you or your staff associated with any other practice or organisation which has any dealings with the company?

N

10 **Long association**

[Paragraph 3.1](#)

- a) Have partners or staff in senior positions had a long association with the entity?
- b) Have any long association safeguards applied been communicated to the client entity?

N
N

11 Provision of other services, specialist valuations and advocacy by the firm or a network firm

See Section 5 of the Revised Ethical Standard (2019): and CC32, Direction 2

a) Are any services in relation to the management of the charity performed by the firm or a network firm?	<input type="text"/>	<input type="text" value="N"/>
b) Are any accounting services performed for the charity such as preparation of the statutory accounts from trial balance, bookkeeping or payroll services?	<input type="text" value="Y"/>	<input type="text"/>
c) Do the accounts include any specialist valuations carried out by the firm or a network firm (including actuarial valuations and valuations of financial instruments required by FRS 102)?	<input type="text"/>	<input type="text" value="N"/>
d) Are any internal audit services provided by the firm or a network firm?	<input type="text"/>	<input type="text" value="N"/>
e) Are the firm or a network firm currently acting for the client as an advocate in any adversarial proceeding or situation such as a hearing before the Commissioners?	<input type="text"/>	<input type="text" value="N"/>
f) Has the firm or a network firm been involved in the design, provision or implementation of any IT systems?	<input type="text"/>	<input type="text" value="N"/>
g) Does the firm or a network firm provide advice on taxation matters or undertake tax compliance work for the client?	<input type="text"/>	<input type="text" value="N"/>
h) Have any other services been provided to the client that may cause a threat to the firm's objectivity or independence?	<input type="text"/>	<input type="text" value="N"/>

12 Adequate resources and proper performance

(a) Are there any indications that the engagement team is not competent or does not have the necessary time and resources?	<input type="text"/>	<input type="text" value="N"/>
(b) Are there any indications that the firm or engagement team will not be able to demonstrate compliance with ethical requirements?	<input type="text"/>	<input type="text" value="N"/>
(c) Are there any aspects of the client, or other factors, that will adversely affect the firm's ability to perform the examination properly?	<input type="text"/>	<input type="text" value="N"/>
(d) Are there any issues concerning the integrity of the trustees, key management or those charged with governance of the entity?	<input type="text"/>	<input type="text" value="N"/>
(e) Where the accounts are prepared on an accruals basis in accordance with regulations, do you consider that the examiner does not have the required understanding of the charity SORP?	<input type="text"/>	<input type="text" value="N"/>
(f) Where gross income exceeds £250,000, the examiner is required by the Charities Act 2011 to be a member of one of the recognised accountancy bodies. Answer 'yes' where this is not the case.	<input type="text"/>	<input type="text" value="N"/>
(g) Do you consider that the examiner does not have relevant practical experience of charities?	<input type="text"/>	<input type="text" value="N"/>
(h) Do you have any concerns that the examiner is not sufficiently skilled to carry out the examination and, where required, does not have confirmed membership of a listed body?	<input type="text"/>	<input type="text" value="N"/>

13 Client integrity

Are there indications that the client lacks integrity, including:

- (a) The identity and business reputation of the client's principal owners, key management, related parties and those charged with governance.
- (b) The nature of the client's operations, including its business practices.
- (c) Information concerning the attitude of the client's principal owners, key management and those charged with its governance towards such matters as aggressive interpretation of accounting standards/ internal control environment.
- (d) Whether the client is aggressively concerned with maintaining the firm's fees as low as possible.
- (e) Indications of an inappropriate limitation in the scope of work.
- (f) Indications that the client might be involved in money laundering or other criminal activities.
- (g) The reasons for the proposed appointment of the firm and non-reappointment of the previous firm.

N
N
N
N
N
N
N

--

14 Other circumstances

Confirm that there are no other circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent.
Answer 'yes' if there are such circumstances.

15 Ineligibility

If applicable, have you informed the trustees that you are not eligible to carry out the independent examination

Provide any details necessary relating to the above questions:

Safeguards

Where any of the above questions have been answered 'yes', specify what safeguards are proposed to maintain integrity and independence, and to ensure the availability of resources and the ability to perform the examination properly.

Conclusion

Having regard to any safeguards identified above, I am satisfied that appropriate procedures regarding the acceptance and continuance of this client relationship have been followed, and that the conclusions reached in this regard are appropriate and have been properly documented. In arriving at this conclusion I confirm that I have:

- a) obtained all relevant information from the firm (and where applicable network firms) to identify and evaluate circumstances and relationships that may create a threat to independence;
- b) evaluated information on identified breaches, if any, of the firm's independence policies and procedures to determine whether they create a threat to independence for this engagement;
- c) taken appropriate action to eliminate such threats or reduce them to an acceptable level by applying safeguards; and
- d) documented the conclusion on independence and any relevant discussions within the firm that support this view.
- e) informed the client of all significant facts and matters that bear upon the firm's objectivity and independence.

Partner: N. Everard

Date: 18/12/2023

Consultation (to be completed where appropriate)

In my opinion the steps proposed are sufficient to maintain independence and to ensure the availability of resources and the ability to perform the examination properly and in a wholly objective manner.

Second Partner:

Date:

Client Name:Filey Cat Rescue	Prepared by:CL	Date:12/12/2023
Year end:05-Apr-23	Reviewed by:NCE	Date:18/12/2023
File number:FIL10	Schedule ref:	C2

Understanding the charity

CC32 Direction 4 : In order to plan the specific examination procedures appropriate to the circumstances, the examiner must obtain an understanding of the charity's constitution, the way the organisation is controlled and managed, whether action has been taken on any previous recommendations for improvement, the accounting records and systems, the charity's structure, funds, how fund balances changed in the year, and the charity's activities in the year and spending and the financial risks the charity faces.

General

- 1 Review the charity's governing document, particularly the charity's objects, powers and obligations. Ensure that the governing document does not specifically require an audit.
- 2 Discuss the following with the trustees and, where appropriate, the charity's staff:
 - (a) structure and organisation of the charity;
 - (b) how the charity seeks to achieve its objectives;
 - (c) developments during the year;
 - (d) funds managed and how fund balances changed in the year;
 - (e) events since the balance sheet date;
 - (f) special circumstances and problems affecting the charity;
 - (g) policies and procedures concerning risk;
 - (h) any major risks the charity is facing.
- 3 Review the minutes of trustees' meetings to identify major events, plans, decisions and changes to the trustee body.
- 4 Ascertain the accounting system, particularly the accounting records maintained and the procedures for recording financial transactions.
- 5 Consider the financial risks identified and, where accruals accounts are prepared, consider whether the trustees have evidence that shows that the charity is a going concern.
- 6 Have recent events or emergencies such as the Covid pandemic presented any additional risks, whether fraud related or other, that have not been considered elsewhere.
- 7 Note any implications from the examiner's report and for separate reporting to the Commission.
- 8 Review whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and look to see if any action has been taken.
- 9 Ensure specific examination procedures are planned appropriate to the circumstances of the charity.
- 10 Update the permanent file for the above.

Comments	Initials and date	Sch ref
No audit required	CL 17/10/2023	
See trustee report for details - CCH 454663	CL 12/12/2023	
None	CL 12/12/2023	
Airtable software used to record income and expenditure	CL 17/10/2023	
Receipts & Payments accounts and trustee report	CL 12/12/2023	
None	CL 18/10/2023	
None	CL 18/10/2023	
N/A	CL 18/10/2023	
Confirmed	CL 17/10/2023	
Done	CL 12/12/2023	

Client Name:Filey Cat Rescue	Prepared by: CL	Date: 18/10/2023
Year end:05-Apr-23	Reviewed by: NCE	Date: 18/12/2023
File number:FIL10	Schedule ref:	C3

Eligibility for independent examination

Objective : to obtain and record sufficient evidence to enable us to form an opinion as to whether the charity is entitled to exemption from audit.

CC32 Direction 1 : Check whether the charity is eligible to have an independent examination, or whether it is required to have an audit by charity or company law or for any other reason. If the trustees have chosen to prepare the accounts on a receipts and payments basis, the examiner must check that the charity is eligible for receipts and payments accounts.

Check that:

- (i) an examination is required under section 145(1) of the Charities Act 2011, and that section 144(1) (audit) of the Charities Act 2011 does not apply to the charity; and
- (ii) where the charity is a small company, that it is exempt from audit in accordance with section 477 of the Companies Act 2006, and
- (iii) where accounts are prepared on a receipts and payments basis under section 133 of the Charities Act 2011, that the charity trustees may properly elect to prepare accounts under this sub-section; and
- (iv) if the charity has subsidiaries that the group income is below the threshold for the preparation of group accounts set out in section 138 of the Charities Act 2011. The current threshold specified in The Charities Act 2011 (Group Accounts) Regulations 2015.

According to the information contained in the accounting records and discussions with client, ensure that the following has been completed:

- 1 Checked the charity audit threshold applying to the accounts to be reviewed.
- 2 Confirmed that income and assets are below the audit threshold, or if applicable, obtained a copy of the letter from the Commission approving an audit dispensation. If applicable, recheck the threshold calculation during the examination.

For accounting periods ending on or after 31 March 2015, confirm that:
 - (a) gross income is over £25,000 and not more than £1m; or
 - (b) gross income does not exceed £250,000 if the aggregate value of total assets (before deduction of liabilities) exceeds £3.26m.

NB. If gross income is less than £25,000, an Independent Examination is not required but the trustees can chose if they wish.

NB. If income is more than £250,000, the examiner must be a member of a listed body.
- 3 If the charity is using the receipts and payments basis:
 - (a) Confirm that the gross income is less than £250,000; and
 - (b) Confirm that it is not a charitable company.
 - (c) Confirm that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason.
 - (d) If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts.
- 4 Confirm that gross income includes total recorded income (before deduction of any costs or expenses) in all restricted and unrestricted funds, but not resources received as capital funds (e.g. receipts of loans, proceeds of sale of investments or fixed assets).
- 5 Checked an audit is not required for any other reason and confirmed that the charity is eligible for independent examination. If not eligible for independent examination, inform the trustees accordingly.
- 6 Confirm the charity's governing document does not specify any form of professional audit.
- 7 Confirm that there are no grant conditions which demand an audit by reviewing major grants.
- 8 If the charity has one or more subsidiaries confirmed that group accounts are not required by law.
- 9 If a charitable company, checked that the audit exemption statement has been made.

Planning - Initials and date	Final - Initials and date	Ref/comments
CL 17/10/2023		
CL 17/10/2023		
CL 17/10/2023		
CL 17/10/2023		
CL 17/10/2023		
CL 17/10/2023		
CL 17/10/2023		
CL 17/10/2023		
CL 18/10/2023		
CL 18/10/2023		
N/A		
N/A		

Client Name:Filey Cat Rescue	Prepared by:CL	Date:17/10/2023	Ref: C4
Year end:05-Apr-23	Reviewed by:NCE	Date:18/12/2023	
File number:FIL10			

Materiality summary

The determination of what is material is a matter of professional judgment. The percentage benchmarks set out below are intended to provide guidance in exercising that judgment. They should not be used as a formula to 'calculate' materiality.

*The **Application of materiality ranges to charity** table is designed to help demonstrate that initial materiality has been calculated using an appropriate method. It may be helpful to perform calculations using a variety of benchmarks (and/or percentage ranges) to help conclude on the chosen method. The table includes rows for the more common benchmarks but these can be deleted or amended to include other measures appropriate to the client.*

[See Navigate Audit > Charity > Programmes > Using the programmes > Independent examination specific programmes](#)

Benchmark	Materiality percentage range
Gross income/expenditure	0.5-3%
Gross assets	0.5-3%
Net incoming resources	5-10%

Application of materiality ranges to charity

	Initial assessment			Final assessment		
	Percentage %	Anticipated results £	Materiality level £	Percentage %	Final results £	Materiality level £
Gross income	3	109849	3295			
Gross expenditure	3	74676	2240			
Gross assets	3	0	0			
Other basis						

Net incoming resources before transfers		35173				
Adjustment for unusual items						
Adjusted net incoming resources	10%	35173	3517			

Last year (final):

Overall initial materiality set at:

This year: _____

Comments

Final materiality:

This year: £ _____

Comments

Client Name:Filey Cat Rescue	Prepared by:CL	Date:18/10/2023	Ref: D1
Year end:05-Apr-23	Reviewed by:NCE	Date:18/12/2023	
File number:FIL10			

Accounting policies, estimates and judgments

Objective: to consider whether accounting policies conform with fundamental accounting concepts, are consistently applied and are appropriate to the charity's activities. Also to consider the reasonableness of any significant estimates or judgments made in the accounts preparation.

CC32 Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts.

When accounts are prepared under section 132 of the Charities Act 2011, or in the case of a charity which is a company, prepared under section 396 of the Companies Act 2006, review the accounting policies adopted and consider their consistency with the Statement of Recommended Practice: Accounting and Reporting by Charities and their appropriateness to the activities of the charity. The examiner must also consider and review any significant estimate or judgment that has been made in preparing the accounts. (Not applicable to Receipts and Payments Accounts.)

[See Navigate Audit > Charity > Programmes > Using the programmes > Independent examination specific programmes](#)

		Covered by accountancy Y/N	Results satisfactory Y/N	Ref/comments	Initials and date
1	Check with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts.	Y	Y		CL 18/10/2023
2	Check the reasonableness of any significant estimates or judgements that have been made in preparing the accounts.	Y	Y		CL 18/10/2023
3	Consider whether the accounting policies comply with the accounting framework and applicable law.	Y	Y		CL 18/10/2023
4	If the receipts and payments basis is used, ensure that accounting policies are applied consistently (the other concepts below are not applicable in these circumstances).	Y	Y		CL 18/10/2023
5	Review the following, if material to the accounts, for reasonableness:				
(a)	the accounting policies follow those of the SORP and that any departure from SORP only arises because the alternative approach provides a more 'true and fair' view;	N/A	N/A		N/A
(b)	the accounting policies are appropriate to the activities of the charity;	N/A	N/A		N/A
(c)	transfers to or from restricted or designated fund accounts;	N/A	N/A		N/A
(d)	valuation of gifts in kind;	N/A	N/A		N/A
(e)	valuation of fixed asset investments where no market prices exist;	N/A	N/A		N/A
(f)	estimates resulting from transactions not being fully recorded in the accounting records; and	N/A	N/A		N/A
(g)	within the SOFA, the allocation of costs to activities.	N/A	N/A		N/A
6	Check that the accounts were prepared on a going concern basis	Y	Y		CL 18/10/2023
7	Ensure that valuation methods for assets and liabilities comply with SORP.	Y	Y		CL 18/10/2023
8	Note any implications for the examiner's report and for separate reporting to the Commission.	N/A	N/A		N/A
9	Other tests:	N/A	N/A		N/A

Conclusion

Subject to the matters highlighted on the Completion Memorandum (B1)*, in my opinion, sufficient evidence has been obtained from the checks recorded overleaf to conclude that the accounting policies are reasonable and conform with the fundamental accounting concepts, are consistently applied and appropriate to the charity's activities, and that significant estimates or judgments are reasonable.

Preparer: Claire Larkin

Date: 18/10/2023

Reviewer: N. Everard

Date: 18/12/2023

* Delete if not applicable

Alternative conclusion (ANY alternative conclusion MUST be referred to on the Completion Memorandum (B1) schedule).

Preparer: _____
Reviewer: _____

Date: _____
Date: _____

Client Name:File Cat Rescue	Prepared by: CL	Date: 19/10/2023	Ref: D2
Year end:05-Apr-23	Reviewed by: NCE	Date: 18/12/2023	
File number:FIL10			

Analytical review

Objective: to identify unusual items or disclosures in the accounts.

CC32 Direction 11 : Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence.

The examiner must carefully consider if, during the course of their examination, items were found that were material to the accounts which need further explanation or supporting evidence. If the examiner is concerned that the charity's accounts could be materially misstated then the examiner must undertake sufficient additional work to be satisfied that any such item has been explained and correctly included in the accounts. The examiner must be alert to any related party transactions that require separate disclosure in the accounts. Where the examiner is not satisfied on any item then the examiner must refer to it in their independent examiner's report.

[See Navigate Audit > Charity > Programmes > Using the programmes > Independent examination specific programmes](#)

		Covered by accountancy Y/N	Results satisfactory Y/N	Ref/comments	Initials and date
1	Compare the accounts with:				
(a)	Last Year	N/A	N/A	This is the first year	CL 18/10/2023
(b)	budgets and forecasts to identify unusual items, unexpected fluctuations or inconsistencies with other financial information.	NONE			CL 18/10/2023
2	Consider whether:				
(a)	incoming resources are consistent with known fund-raising activities and the charity's objectives;	Y	Y		CL 18/10/2023
(b)	spending of charitable resources is consistent with payroll details, and the activities and objects of the charity;	Y	Y		CL 18/10/2023
(c)	liabilities and current assets are consistent with the scale and type of activities undertaken;	Y	Y		CL 18/10/2023
(d)	investment income is consistent with the nature of assets held;	N/A	N/A		CL 18/10/2023
(e)	tangible fixed assets are consistent with the charity's scale and type of activities; and	N/A	N/A		CL 18/10/2023
(f)	any income, expenditure or asset values have been affected by societal events and whether amounts are consistent with the auditor's understanding of the charity and its objectives.	N/A	N/A		CL 18/10/2023
	Write appropriate notes.				
3	For any significant variances from previous years or from auditor's expectations, seek explanations from the charity's trustees and/or staff.	N/A	N/A	This is the first year	CL 19/10/2023
4	Undertake appropriate additional procedures where explanations are not satisfactory. These could include:				
(a)	physical inspection of tangible fixed assets;	N/A	N/A		
(b)	verification of title to an asset;	N/A	N/A		
(c)	review of independent documentary evidence to verify expenses, liabilities or confirm income receivable;	Y	Y		CL 19/10/2023
(d)	third party confirmations;	N/A	N/A		
(e)	tracing post-year end receipts or payments to confirm debtors or creditors.	Y	Y		CL 19/10/2023
5	If the charity's accounts could be materially misstated then carry out sufficient additional checks to be satisfied that the item(s) has been satisfactorily explained and correctly included in the accounts.	N/A	N/A		
6	Note any implications for the examiner's report and for separate reporting to the Commission.	N/A	N/A		
7	Other tests:	N/A	N/A		

Conclusion

Subject to the matters highlighted on the Completion Memorandum (**B1**)*, in my opinion, sufficient evidence has been obtained from the checks recorded overleaf to conclude that there are no unusual items or disclosures in the accounts which cannot be satisfactorily explained.

Preparer: Claire Larkin

Date: 19/10/2023

Reviewer N. Everard

Date: 18/12/2023

* Delete if not applicable

Alternative conclusion (ANY alternative conclusion MUST be referred to on the Completion Memorandum (**B1**) schedule).

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Preparer:

Date:

Reviewer:

Date:

Client Name:Filey Cat Rescue	Prepared by: CL	Date: 19/10/2023
Year end:05-Apr-23	Reviewed by: NCE	Date: 18/12/2023
File number:FIL10	Schedule ref: D3	

Review of accounting records and transactions

Objective: to obtain and record sufficient evidence to form an opinion as to whether the charity's accounts are in accordance with the accounting records and that transactions are in accordance with the charity's objects.

CC32 Direction 6: Check that the accounts are consistent with the accounting records.

Compare the accounts of the charity with the charity's accounting records in sufficient detail to reasonably conclude that the accounts are not materially inconsistent with the accounting records.

[See Navigate Audit > Charity > Programmes > Using the programmes > Independent examination specific programmes](#)

	Covered by accountancy Y/N	Results satisfactory Y/N	Ref/comments	Initials and date
1 Check all current year items appearing in the accounts on the face of the Statement of Financial Activities, summary income and expenditure account or receipts and payments account to the trial balance.	Y	Y		CL 19/10/2023
(a) Include a copy of the cross-referenced accounts and trial balance on file.	Y	Y		CL 19/10/2023
2 Check all items from the trial balance to the nominal ledger.	N/A	N/A		N/A
(a) If no nominal ledger is kept for a charity preparing a receipts and payments account, agree details to the cash records.	Y	Y		CL 19/10/2023
3 Check a sample of the figures in the nominal ledger or trial balance to the prime books and vice versa, including:	Y	Y		
(a) accounting records, maintained by computer accounting packages; and	Y	Y	Airtable	CL 19/10/2023
(b) debtors and creditors in the nominal ledger to supporting list of balances.	Y	Y		CL 19/10/2023
4 Review a sample of bank reconciliations and control accounts for completeness of postings from books of prime entry.	Y	Y		CL 19/10/2023
5 Check items to the underlying records where:				
(a) the make-up of items in the nominal ledger is unclear; or	N/A	N/A		N/A
(b) concerns arise which cannot be resolved; or	N/A	N/A		N/A
(c) the accounts are prepared directly from the basic records.	Y	Y		CL 19/10/2023
6 Consider whether any transactions do not appear to comply with the objects of the charity.	Y	Y		CL 19/10/2023
7 If applicable, confirm that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts.	N/A	N/A		N/A
Groups				
8 Where applicable, check that the group accounts are consistent with the accounting records of the parent and group undertakings including any trial balance and any published subsidiary only accounts.	N/A	N/A		N/A
9 Where necessary, follow up any matter for which it is not possible to obtain information or reasonable explanations with the trustees of the parent charity and/ or with the relevant member of the group directly.	N/A	N/A		N/A

10 Other tests (if required):

N/A	N/A		N/A
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Conclusion

Subject to the matters highlighted on the Completion Memorandum (**B1**)*, in my opinion, sufficient evidence has been obtained from the checks recorded overleaf to conclude that the accounts are in agreement with the accounting records and transactions are in accordance with the trusts of the charity.

Preparer: Claire Larkin

Date: 19/10/2023

Reviewer: N. Everard

Date: 18/12/2023

* Delete if not applicable

Alternative conclusion (ANY alternative conclusion MUST be referred to on the Completion Memorandum (**B1**) schedule).

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Preparer:

Date:

Reviewer:

Date:

Client Name:Filey Cat Rescue	Prepared by: CL	Date: 12/12/2023	Ref: D4
Year end:05-Apr-23	Reviewed by: NCE	Date: 18/12/2023	
File number:FIL10			

Events after the balance sheet date

Objective: to obtain sufficient evidence that material post balance sheet events have been adjusted or disclosed as appropriate.

CC32 Direction 9: Check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts.

Note that where receipts and payments accounts are prepared, the direction still expects that the examiner considers whether the charity is able to pay bills, invoices and meet liabilities as they fall due.

		Covered by accountancy Y/N	Results satisfactory Y/N	Ref/comments	Initials and date
1	Ask the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due.	Y	Y	No issues current account balance £35K	CL 19/10/2023
2	Ask the trustees about the reserves policy and the adequacy of the level of reserves held.	Y	Y	See TAR CCH 454663	CL 12/12/2023
3	Where the accounts are prepared on the accruals basis, check that the trustees have made an assessment of going concern and that their assessment is reasonable given the information available.	N/A	N/A		CL 19/10/2023
4	Where the accounts are prepared on the accruals basis, discuss with the charity's trustees and/or staff (as appropriate) whether:				
(a)	all income included in the accounts is recoverable;	Y	Y		
(b)	any fraud or error has been discovered;	Y	Y		
(c)	any taxation liability has crystallised;	Y	Y		
(d)	any grant or donation has been repaid;	Y	Y		
(e)	any asset valuations indicate a permanent fall in value;	Y	Y		
(f)	the SORP's disclosures about going concern have been made.	Y	Y		CL 12/12/2023
5	If the receipts and payments basis is used, only consider post balance sheet events if other examination procedures give rise to concerns.	N/A			
6	If any post balance sheet event should be disclosed or adjusted, discuss the fact with the trustees and record your conclusions.	N/A			
7	Note any implications for the examiner's report and for separate reporting to the Commission.	N/A			
Groups					
8	Where a group is being examined, check that the group accounts are prepared on a going concern basis and that the assets and liabilities of the group when taken as a whole support that conclusion.	N/A			
9	If a subsidiary, joint venture or associate has been consolidated but is of itself not a going concern:	N/A			
(a)	Ensure that the basis of its inclusion in the group accounts is set out in the accounting policies of the group accounts.	N/A			
(b)	Check whether the parent charity has offered any guarantees or entered into any legal arrangement to meet the liabilities of the subsidiary, joint venture or associate.	N/A			
(c)	If such a guarantee or legal arrangement as per (b) is in place, check that any potential liabilities arising from that guarantee or legal arrangement at the balance sheet date or arising from an adjustable post balance sheet event are reported in the notes to the accounts together with any related party transactions.	N/A			
10	Other tests:	N/A			

Conclusion

Subject to the matters highlighted on the Completion Memorandum (**B1**)*, in my opinion, sufficient evidence has been obtained from the checks recorded overleaf to conclude that there is sufficient evidence that material post balance sheet events have been adjusted and disclosed as appropriate.

Preparer: Claire Larkin

Date: 12/12/2023

Reviewer: N. Everard

Date: 18/12/2023

* Delete if not applicable

Alternative conclusion (ANY alternative conclusion MUST be referred to on the Completion Memorandum (**B1**) schedule).

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Preparer:

Date:

Reviewer:

Date:

Client Name:Filey Cat Rescue	Prepared by:CL	Date:05/10/2023
Year end:05-Apr-23	Reviewed by:NCE	Date:18/12/2023
File number:FIL10	Schedule ref:	D5

Related party transactions

Objective: to check that related party transactions are properly disclosed in the accounts.

CC32 Direction 7 : Related party transactions

If the accounts are prepared on an accruals basis and one or more related party transactions took place, the examiner must check if these were properly disclosed in the notes to the accounts.

The examiner must check that the trustees have considered if there were any related party transactions in the reporting period and check whether the trustees have made the disclosures required by the applicable Statement of Recommended Practice (SORP) in the notes to the accounts.

It should be noted that the review of related party transactions also includes consideration of trustee expenses and trustee remuneration. If there have been none paid then this fact is disclosed in the notes to the accounts or if there have been such payments then certain particulars must be disclosed in the notes to the accounts.

Although receipts and payments accounts are not legally required to include a note disclosing such transactions, if a note is included, then the examiner must check it for any implications in their report. As such the direction includes guidance for both accruals and receipts and payments accounts.

[See Navigate UK GAAP Accounting > Charity \(Charities SORP\) > Financial statement guidance > Related parties and staff remuneration \(Module 9\)](#)

	Results satisfactory Y/N	Ref/ comments	Initials and date
1 If the accounts are prepared on an accruals basis, ask the trustees if they have considered and identified any related party disclosures, including confirming if none have taken place.	N/A		CL 05/10/2023
2 Check that the disclosures required by the SORP have been made and are complete.	Y		CL 05/10/2023
3 If there are no related party disclosures, then the SORP requires this fact to be disclosed in the notes to the accounts. For trustee expenses and trustee remuneration, if there have been none paid then this fact is also disclosed in the notes to the accounts or if there have been such payments then certain particulars must be disclosed in the notes to the accounts.	N/A		
4 Consider whether there are any implications for the examiner's report and reporting to the Commission.	Y		CL 05/10/2023
5 If receipts and payments accounts are prepared then trustees are not legally required to include a note in the accounts disclosing related party transactions. However, if such a note is provided, then the examiner must check the note for any implications for the examiner's report.	N/A		