

Independent examiner's report to the trustees of Lost and Found Pets North Down Rescue & Rehoming

I report on the accounts of the Lost and Found Pets North Down Rescue & Rehoming for the year ended 31 March 2025, which are set out on pages 4 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. It is my responsibility to:

- examine the accounts under guidance set by Charities legislation;
- to follow the procedures laid down in the general directions given by the Charity Commission; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records and to prepare accounts which accord with the accounting records and
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Maurice Smyth B.Sc.
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