

and to persons being members of the College or from and to any other person whomsoever;

(ii.) All debts and liabilities contracted by or to the College or by or to any person on account or by authority of the College;

(iii.) A statement in detail of all property of every kind or description held by or in trust for the College.

2. The Books shall include—

(a.) A Register of all the property of the College, showing the description, situation, amount, rental or other annual value of every property; the fixed charges on it (if any); and in the case of stocks or other securities the names in which and the accounts to which the same are standing:

(b.) A Roll of Rents, Rentcharges, Dividends, and other annual income, showing the amounts receivable and those actually received during the year, and the arrears (if any) at the beginning and at the close of the account:

(c.) A Cash Book or Cash Books containing a record of all cash transactions:

(d.) A Ledger or Ledgers:

And also such other books as may be necessary or convenient for regularly recording all such receipts and payments and other matters and things as aforesaid, and for enabling the several accounts to be duly checked and balanced, and the correctness of the Abstracts, for the publication of which provision is herein-after made, to be ascertained and verified.

3. Separate accounts shall be kept of all property held in trust for any purpose other than the general purposes of the College, and of receipts and payments in respect of such property.

#### Audit.

4. The College accounts shall be audited once at least in every year. The Warden and Fellows shall appoint for that purpose an Auditor or Auditors. One person so appointed shall be either a professional Accountant carrying on business in London or Westminster, or (if the Warden and Fellows think fit) a person conversant with accounts approved by the Permanent Secretary to Her Majesty's Treasury. The Auditor or Auditors shall report in writing to the Warden and Fellows whether the accounts of the College are duly kept in proper books of account in conformity with the provisions of this Statute, and whether the Abstracts and Balance Sheet prepared pursuant to the provisions of this Statute contain a full and true account of the financial condition of the College. It shall be lawful for the Auditors or any Auditor to report specially as to any payment which they or he may judge to have been made without sufficient authority. The expenses of the Audit (including payment to any clerk or clerks whose assistance the Auditor or Auditors may require) shall be paid out of the revenues of the College.

Abstracts, &c., for Publication.

5. The Warden and Fellows shall in every year cause to be prepared and delivered to the Registrar of the University for publication such Abstracts, statements, and other matters relating to the accounts of the College as by any Statute made or to be made for the University under the powers of the Universities of Oxford and Cambridge Act, 1877, they are or shall be required to furnish; and shall also furnish to the Curators of the University Chest such information as may be required for determining the amount to be paid by the College to the Curators as a contribution for University purposes under any Statute made under the like authority.

This Statute is a Statute wholly for New College within the meaning of the Universities of Oxford and Cambridge Act, 1877, Section 30.

WE, the University of Oxford Commissioners, under and by virtue of all and every the powers in this behalf enabling us contained in the Universities of Oxford and Cambridge Act, 1877, do by this present Instrument under our Seal make the Statute hereunto annexed for Lincoln College in the University of Oxford, concerning the Form of Accounts of the College and the Audit and Publication thereof.

Given under our Common Seal  
this first day of July, in  
the year of our Lord one  
thousand eight hundred  
and eighty-one.

L. S.

#### A STATUTE FOR LINCOLN COLLEGE, CONCERNING THE FORM OF ACCOUNTS OF THE COLLEGE AND THE AUDIT AND PUBLICATION THEREOF.

##### Accounts.

1. The Rector and Fellows shall cause proper Books of Account to be kept, in which shall be entered—

(i.) All receipts and payments on account of or authorised by the College, whether from and to persons being members of the College or from and to any other person whomsoever;

(ii.) All debts and liabilities contracted by or to the College or by or to any person on account or by authority of the College;

(iii.) A statement in detail of all property of every kind or description held by or in trust for the College.

2. The Books shall include—

(a.) A Register of all the property of the College, showing the description, situation, amount, rental or other annual value, of every property; the fixed charges on it (if any); and in the case of stocks or other securities the names in which and the accounts to which the same are standing:

(b.) A Roll of Rents, Rentcharges, Dividends, and other annual income, showing the amounts receivable and those actually received during the year, and the arrears (if any) at the beginning and at the close of the account:

(c.) A Cash Book or Cash Books containing a record of all cash transactions:

(d.) A Ledger or Ledgers:

And also such other books as may be necessary or convenient for regularly recording all such receipts and payments and other matters and things as aforesaid, and for enabling the several accounts to be duly checked and balanced, and the correctness of the Abstracts, for the publication of which provision is hereinafter made, to be ascertained and verified.

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