

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Leeds Feline Friends

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for the Year Ended 31 March 2025

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Leeds Feline Friends

Reference and Administrative Details
for the Year Ended 31 March 2025

TRUSTEES

E Linfoot
J Nicholson
V Caunt

PRINCIPAL ADDRESS

PO Box 294
Leeds
LS16 0ES

**REGISTERED CHARITY
NUMBER**

1138972

INDEPENDENT EXAMINER

S&W Partners (Leeds) Limited
Accountants
3rd Floor
56 Wellington Street
Leeds
West Yorkshire
LS1 2EE

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

The Charity's objectives are the benefits of the public, to relieve the suffering of cats and kittens in the Leeds area. Our main aim is to neuter as many cats as possible that our funds will allow and to support the vulnerable rescued cats in our long-term care.

ACHIEVEMENT AND PERFORMANCE

The fundraising events this year continued to be well supported and raised just over £6600. Our original Christmas Fair was cancelled on the day due to heavy snow in the morning, however we were able to re-arrange a Mini Fair a couple of weeks before Christmas which was well supported as usual, and we are grateful to the people who attend these fairs regularly.

In July 2024 the decision was taken to cut back on the work we were doing as our funds were getting low. We can no longer agree to neuter every cat we are asked to help. We consider each request and neuter those cats with the greatest need. Mostly, these are strays, unloved or unwanted cats, being taken in by people offering them a home but unable to afford neutering, or cats that have had multiple litters. We still have several long-term care cats to support with veterinary care, so we must ensure that we keep enough funds to care for these cats.

To the committee members, all our volunteers who help the fairs run smoothly and our very loyal supporters, the Trustees would like to thank you all. The support is greatly appreciated, we could not do it without you.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on 1 May 2025 and signed on its behalf by:

V Caunt - Trustee

Independent examiner's report to the trustees of Leeds Feline Friends

I report to the charity trustees on my examination of the accounts of Leeds Feline Friends (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Matthew Barton BA (Hons) FCA CTA

S&W Partners (Leeds) Limited
Accountants
3rd Floor
56 Wellington Street
Leeds
West Yorkshire
LS1 2EE

27 June 2025

Leeds Feline Friends

Statement of Financial Activities
for the Year Ended 31 March 2025

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		33,481	19,873
Investment income	2	995	1,808
Total		<u>34,476</u>	<u>21,681</u>
EXPENDITURE ON			
Direct costs	3	48,415	111,874
NET INCOME/(EXPENDITURE)		(13,939)	(90,193)
RECONCILIATION OF FUNDS			
Total funds brought forward		61,347	151,540
TOTAL FUNDS CARRIED FORWARD		<u><u>47,408</u></u>	<u><u>61,347</u></u>

The notes form part of these financial statements

Leeds Feline Friends

Balance Sheet
31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		48,458	62,397
CREDITORS			
Amounts falling due within one year	5	(1,050)	(1,050)
NET CURRENT ASSETS		<u>47,408</u>	<u>61,347</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>47,408</u>	<u>61,347</u>
NET ASSETS		<u>47,408</u>	<u>61,347</u>
FUNDS			
Unrestricted funds		<u>47,408</u>	<u>61,347</u>
TOTAL FUNDS		<u>47,408</u>	<u>61,347</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 May 2025 and were signed on its behalf by:

V Caunt - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and reflected their opinion in the trustees report.

2. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest	995	1,808

3. DIRECT COSTS

Direct costs

	2025	2024
	£	£
Vet bills	37,814	97,891
Food	5,788	8,798
Equipment	-	71
Event costs	897	523
Support costs	3,916	4,591
	48,415	111,874

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	<u>1,050</u>	<u>1,050</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations/receipts	32,043	17,755
Gift aid	1,438	2,118
	<hr/> 33,481	<hr/> 19,873
Investment income		
Bank interest	995	1,808
	<hr/> 34,476	<hr/> 21,681
Total incoming resources		
EXPENDITURE		
Direct costs		
Vet bills	37,814	97,891
Food	5,788	8,798
Equipment	-	71
Event costs	897	523
	<hr/> 44,499	<hr/> 107,283
Support costs		
Management		
Telephone, stationery & postage	1,221	2,895
Accountancy fees	-	1,250
Computer costs	-	272
	<hr/> 1,221	<hr/> 4,417
Finance		
Bank charges	40	174
Other		
Sundries	2,655	-
	<hr/> 48,415	<hr/> 111,874
Total resources expended		
Net expenditure	<hr/> (13,939)	<hr/> (90,193)