

# Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Feline Network

On accounts for the year  
ended

31 May 2023

Charity no  
(if any)

1157756

Set out on pages

3 to 5

(remember to include the page numbers of additional sheets)

Respective responsibilities  
of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

My examination was carried out in accordance with 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 the 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 in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

21 August 2023

Name:

Mr J Twigger ACA

Relevant professional  
qualification(s) or body:

Chartered Accountants - ICAEW

Address:

Accounting 4 Everything, 13 Hyde Road  
Paignton, Devon, TQ4 5BW

**FELINE NETWORK CAT RESCUE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023**

**Feline Network Cat Rescue  
Financial Statements  
For The Year Ended 31 May 2023**

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**Feline Network Cat Rescue  
Charity Information  
For The Year Ended 31 May 2023**

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<b>Trustees</b>	Mrs Debbie Johnson-Mattock (Chair) Mrs Helen Baker Mrs Maureen Frances Hutchinson BVMS MRCVS BSc Cert CABP Mr Philip Baker Mr Peter Andrew Hope
<b>Charity Number</b>	1157756
<b>Address</b>	11 Torquay Road Paignton Devon TQ3 3DU
<b>Accountants</b>	Accounting4Everything Chartered Accountants 13 Hyde Road Paignton Devon TQ4 5BW

**Feline Network Cat Rescue**  
**Charity No. 1157756**  
**Trustees' Report For The Year Ended 31 May 2023**

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The trustees present their report and the financial statements for the year ended 31 May 2023.

### **Principal Activity**

The charity's principal activity is to aid and rescue cats in need, both locally and across the UK.

### **Chair's Report**

#### General Notes

Our outreach team have been extra busy this year, scanning dozens of stray or abandoned cats, paper collaring them, trying to reunite, and if all else fails, trying to find rescue spaces and homes for them. We believe the main reason for this is that during the pandemic, people brought cats, never got them neutered, then got bored, let them go out, escape etc. In total we attended 106 such cases.

#### Cats rehomed

During this year we have rescued 74 cats and kittens, of which 3 were euthanized, 2 went into permanent foster, one returned to owner and the remaining 68 were rehomed to new homes.

#### Permanent foster cats

We have more cats in permanent foster than up for rehoming, these are cats who are either too old, ill or injured, and stay permanently with us, which uses a fair amount of our income.

#### Shop

The shop has been busy, but with not enough volunteers to open fully, this is all having a knock-on effect.

We are also currently looking for a new local patron.

At the end of May 2023, we had;  
16 volunteer shop staff, plus 3 ad hoc volunteers  
8 fosterers  
7 outreach  
5 other support.

As well as the charity shop, we ran 3 online auctions, 4 online competitions, GoFundMe and an annual Christmas raffle.

We continue to collect £100 per cat adoption fee, £200 for kittens and £50 for cats over 10.

We charge £15 for microchipping, and anticipate this to rise next year with the onset of compulsory microchipping for cats.

We continue to work within the community, donating cat food to an emergency pet food bank for those struggling, we offset school uniforms to needy clothing organisations, and have helped two local teenagers through their Duke of Edinburgh scheme and one work experience student from south Devon College.

Debbie would also like to thank the trustees for their continued support of the charity.

### **Trustees**

The directors who held office during the year were as follows:

Mrs Debbie Johnson-Mattock (Chair)  
Mrs Helen Baker  
Mrs Maureen Frances Hutchinson BVMS MRCVS BSc Cert CABP  
Mr Philip Baker  
Mr Peter Andrew Hope

On behalf of the board

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Mrs Debbie Johnson-Mattock

**Feline Network Cat Rescue  
Income and Expenditure Account  
For The Year Ended 31 May 2023**

	<b>2023</b>		<b>2022</b>	
	£	£	£	£
<b>INCOME</b>				
Shop Sales		27,009		14,974
Gift Aid		2,208		2,030
Adoption fees		2,842		5,245
Fundraising & cash collections		3,575		1,372
Donations		1,750		3,724
Legacy Donation		1,312		2,800
Miscellaneous income		4,853		4,087
		<u>43,549</u>		<u>34,232</u>
<b>COST OF SALES</b>				
Specialist Cat Food/ Litter/ Medication	2,580		3,162	
Vets fees	17,545		19,639	
Shop costs	26,939		22,441	
Printing, postage and stationery	161		175	
Advertising and marketing costs	439		368	
Accountancy fees	280		300	
Credit card charges	316		46	
Sundry expenses	508		1,978	
		<u>(48,768)</u>		<u>(48,109)</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>(5,219)</b>		<b>(13,877)</b>
Other adjustments		-		-
		<u>-</u>		<u>-</u>
<b>SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR</b>		<b><u>(5,219)</u></b>		<b><u>(13,877)</u></b>

**Feline Network Cat Rescue  
Balance Sheet  
As at 31 May 2023**

		2023	2022
	Notes	£	£
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		18,509	23,448
		<b>18,509</b>	<b>23,448</b>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>4</b>	<b>(630)</b>	<b>(350)</b>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<b>17,879</b>	<b>23,098</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>17,879</b>	<b>23,098</b>
<b>NET ASSETS</b>		<b>17,879</b>	<b>23,098</b>
Profit and loss account		17,879	23,098
<b>MEMBERS' FUNDS</b>		<b>17,879</b>	<b>23,098</b>

On behalf of the board

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Mrs Debbie Johnson-Mattock

The notes on page 5 form part of these financial statements.

**Feline Network Cat Rescue  
Notes to the Unaudited Accounts  
For The Year Ended 31 May 2023**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the charity, net of Value Added Tax and trade discounts.

**2. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	-	-
Accruals and deferred income	630	350
	<b>630</b>	<b>350</b>

**7. General Information**

Feline Network Cat Rescue Registered number 1157756 is a limited by guarantee charity incorporated in England & Wales. The Registered Office is 11 Torquay Road, Paignton, Devon, TQ3 3DU.



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