FELINES 1ST

England & Wales · Charity number 1185069

Details

Status	Registered
Legal form	CIO
Registered	2019-08-28
Register	View on the Charity Commission register

Contact

Address	Felines 1st care of CCA The Orchard 1-2 Gleneagles Court Brighton Road CRAWLEY
Phone	07762864446
Email	info@felines1st.org
Website	www.felines1st.org

Activities

Objects: FOR THE PUBLIC BENEFIT TO PROMOTE HUMANE BEHAVIOUR TOWARDS CATS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR CATS IN AND AROUND THE SURREY/SUSSEX AREA, WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE, IN PARTICULAR BUT NOT EXCLUSIVELY BY: A)RESCUING CATS THAT ARE IN NEED, ALONE OR VULNERABLE; B)REUNITING LOST CATS WITH THEIR OWNERS; C)REHOMING CATS THAT HAVE BEEN RESCUED OR ARE NO LONGER WANTED; D)UNDERTAKING A ‘TRAP, NEUTER AND RELEASE’ PROGRAMME FOR FERAL COLONIES; E)PROVIDING CAT WELFARE EDUCATION, INCLUDING PROMOTING THE NEUTERING OF CATS.

Activities: Our vision is to work towards a society where no cat is left alone or vulnerable and all cats are treated with compassion, kindness and care. Felines 1st is striving for no cat in the Surrey/Sussex area to be left behind, forgotten or abandoned when in need.Our aims are to ensure the welfare of cats, this is achieved by:Rescuing, reuniting and rehoming cats.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals

Geography

- **Area of benefit:** LOCAL
- East Sussex
- Surrey
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£31,085	£36,253	-	-
2024-04-05	£26,983	£26,418	-	-
2023-04-05	£30,519	£29,680	-	-
2022-04-05	£37,326	£36,092	-	-
2021-04-05	£32,514	£27,653	-	-

Trustees

Name	Role	Appointed
Marcia Hibberd	Chair	2023-07-23
Catherine Senior		2024-04-24
Lynne Bailey		2024-05-19
Michelle Edwards		2025-04-04
Rosemary Elaine Martin		2019-08-28

Accounts

ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2025

FELINES 1ST

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1185069

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

FELINES 1ST

(Charitable Incorporated Organisation)

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FELINES 1ST

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1185069
DATE OF REGISTRATION	28th August 2019
START OF FINANCIAL YEAR	6th April 2024
END OF FINANCIAL YEAR	5th April 2025
TRUSTEES AT 5TH APRIL 2025	J. Newton R.E Martin B. Avery M. Hibberd C. Senior (Appointed 24th April 2024) L. Bailey (Appointed 19th May 2024) M. Edwards (Appointed 4th April 2025)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Association Registered 28th August 2019

OBJECTS

For the public benefit to promote humane behaviour towards Cats by providing appropriate care, protection, treatment and security for Cats in and around the Surrey/Sussex area which are in need of care and attention by reason of sickness, maltreatment, poor circumstance or ill usage, in particular but not exclusively by; **a)** Rescuing Cats that that are in need, alone or vulnerable; **b)** Reuniting lost Cats with their owners; **c)** Rehoming Cats that have been rescued or are no longer wanted; **d)** Undertaking a trap, neuter and release programme for feral colonies; **e)** Providing Cat welfare education, including promoting the neutering of Cats.

CORRESPONDENCE ADDRESS	Felines 1st CCA, 1-2 The Orchard Gleneagles Court Brighton Road Crawley West Sussex RH10 6AD
PRIMARY BANKERS	HSBC Bank Plc 9 The Boulevard Crawley West Sussex RH10 1UT
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

FELINES 1ST
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 5TH APRIL 2025

Report of the Trustees' for the year ending 5th April 2025
The trustees are pleased to present their annual report and consolidated financial statements of the charity for the year ended 5th April 2025.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

1. Purpose and Activities

Legal Purpose - The legal purpose of Felines 1st as a Charitable Incorporated Organisation (CIO) is to further the public benefit of promoting humane behaviour towards cats by providing appropriate care, protection, treatment and security for cats in and around the Surrey/Sussex area, which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

Activities – main activities undertaken to deliver on the CIO's purpose:
a. The rescue of cats in need, alone or vulnerable.
b. The reunification of lost cats with their owners.
c. The rehoming of rescued or unwanted cats.
d. The undertaking of a 'trap, neuter and release' programme for feral colonies.
e. The provision of cat welfare public education, including the promotion of neutering.

2. Achievements and Performance

Since its inception in August 2019, Felines 1st has continued to change the lives of many cats who were found to be homeless, unwanted or in need of medical care. As a small, local charity, run entirely by dedicated volunteers, Felines 1st is proud to help the lives of so many cats during this period.

During the reporting period from 6 April 2024 to 5 April 2025, Felines 1st fulfilled both its mission and its legal purpose through the following achievements and activities:
a. Rescue of cats in need, alone or vulnerable – 116 rescued or surrendered cats were supported by Felines 1st, of which 15 were born in our care. The local public remains our highest contributor for bringing to our attention a cat in need of assistance however the number of owners recognising us as a channel for support is on the increase especially with the ongoing cost of living crisis. The use of humane traps has enabled us to rescue 5 of these cats, who were abandoned, lost, or from identified feral colonies.

Our dedicated team of volunteer fosterers ensure that these often traumatised and distrustful cats receive the rehabilitation and socialisation they need to coexist safely and happily with new owners, while supporting the containment of the feline population through our spay and neutering policy. Cats that come into our care receive full veterinary support to ensure that they are given the optimal chance of a long and healthy life. During the period of this report, Felines 1st vaccinated 79 cats and kittens and neutered 43.

Potential and successful adopters are educated in the areas of cat safety, nutrition and general cat care requirements before we allow a cat to join their new home to reduce the number of returned or abandoned animals.

b. Reunification of lost cats with their owners – Felines 1st supports the local community in reuniting lost cats by maintaining an active presence on Facebook, and a dedicated page on our website which publicise details of lost and found cats in the local area.

During this reporting period, 9 rescued cats and kittens were successfully returned to their delighted owners. We also microchipped 79 cats and kittens, which will help to ensure that cats leaving our care do not go missing,

c. Rehoming of rescued or unwanted cats – This financial year has seen our volunteers rehome 96 cats in total – 43 kittens and 53 adult cats. Our volunteer homing team carries out a multi-stage vetting process to ensure that we find the best fit for both cat and new owner. The potential owner's location, lifestyle and living environment are considered, while we supply new owners with supportive resources to encourage a fulfilling life for both parties.

d. Undertaking of a 'trap, neuter and release' programme for feral colonies - Our volunteers trapped, neutered and returned 2 feral cats to the feral colony. Feral cat populations remain an area that the charity is dedicated to supporting and we are actively seeking more volunteers to help Felines 1st to trap, neuter and release feral cats.

We continue to support feral cat colonies by means of providing food donations & looking out for the welfare of the feral cats.

e. Provision of cat welfare education to the public, including the promotion of neutering - Felines 1st volunteers continue to educate the public about cat welfare using a number of methods including social media, and dedicated stands at markets and car boot sales supported by our volunteer fundraising team. In addition, the charity hosts an annual fundraising event where volunteers offer advice, recommendations and raise awareness on matters of microchipping, neutering, welfare and cat handling are covered. Public education is also carried out as part of the adoption process and a dedicated email address is available and signposted on the website for further out of hours support: Info@felines1st.org

- Felines 1st website https://felines1st.org/
- Facebook https://www.facebook.com/Felines1st

3. Highlights

Memberships - Thanks to the sterling efforts of its volunteers, Felines 1st has retained its full membership of the prestigious Association of Dogs and Cats Homes (ADCH), which it was awarded in the year ending April 2023, following an audit of the charity and its activities. Felines 1st continues to meet or exceed the high welfare standards set by ADCH, and we are immensely proud of all our volunteers who dedicate their time and effort to ensure we do so.

Community Partnership – Felines 1st is grateful for its continuing Community Partnership with Pets Foundation which enables fundraising through Pets At Home store in Crawley as well as donations of pallets of food and litter and other cat supplies. These donations have proved invaluable as, since this partnership was formed it has enabled expenditure on food and supplies to significantly reduced, freeing up monies for veterinary care. Volunteers are encouraged to go in store throughout the year to fundraise, recruit volunteers and supporters, and raise awareness of the work we do for their local community.
In addition, we have a donation bin at the store, allowing supporters to purchase food donations for the cats in our care, which are collected regularly by one of our volunteers and given into our care for distribution to our fosterers. As part of the Community Partnership, we also benefit from a share of store charity fundraising twice a year, in exchange for our time in store.

We are also very fortunate to have been allowed to site food donation bins for the charity in Sainsbury's Horsham, Tesco Three Bridges and Tesco Hookwood stores. These are collected regularly by a team of volunteers and given into our care for distribution to our fosterers.

Grant(s) – The charity has not received any grants during this financial year and is actively seeking a grants volunteer to assist with applying for and gaining grants to support the cats that come into our care and ensure the charity's sustainability.

Online Updates – The charity is very fortunate to have recruited a new volunteer to assist with website, social media and general online requirements. This has lead to a significant increase in our online presence and getting the charities name out to the public.

The charity has continued to keep both a public record of its rehomed cats and a log of updates from rehomed cat's owners online which serve to provide continued inspiration to its volunteers and enables public awareness of the charity's impact within their communities.

4. Governance, Structure and Management

Governing Document - Felines 1st is a Charitable Incorporated Organisation (CIO), governed by its Constitution dated 26th August 2019. Membership of the CIO is open to anyone who is interested in furthering its purpose, subject to his or her agreement, and acceptance by the other members who by so doing, have in good faith agreed that the new membership would further the purpose of the CIO. A member may be an individual, a corporate body, or an individual or corporate body representing an organisation which is not incorporated.

Structure and Management - There are no paid roles in Felines 1st. Oversight of the general governance and management of the CIO is by volunteers in trustee and committee membership roles which oversee the rescue, reunite and return activities, rehoming, asset management, volunteer engagement, and all activities essential to delivering on the legal purpose of the CIO. In addition, volunteers in supportive roles provide cat care, fundraising, and public engagement including outreach through social media. Collectively, their work enables the CIO to be effective and successful. Furthermore, membership of the CIO is open to anyone who is interested in furthering its purpose.

a. Volunteer Roles

Volunteer roles are continuing to evolve as the charity grows, with various roles overlapping to utilise the various strengths of the volunteers available.

Governance and Management -Trustees (compliance, legal and strategy); Committee members (oversight of daily operations and management); Bookkeeper (volunteer reimbursement, record-keeping, financial updates and reports); Administration (committee meeting secretary, postal collection, general donation collections, scanning & saving documents for record keeping, database updates and general enquiries).

Rescue, Reunite and Return - Trap, Neuter and Release (TNR) (Liaise with public regarding identification and location of feral colonies, coordinate team for successful trapping and release, education packages on importance of neutering: TNR team also assist with trapping stray cats notified to the charity as needing assistance); Welfare (cat care oversight, liaison with fosters and veterinary offices, management of perishable assets); Fosterer (cat care, partial adopter evaluation); Administration (lost and found cat coordination).

Rehome - Homing (screens potential adopters, conducts home visits as necessary and evaluates prospective adopters' homes, recommends of suitable cat human match, conducts after adoption checks) Administration (application receipts, database updates, applicant point of contact).

Asset Management - Maintenance (installation and upkeep of pens and donation storage area).

Volunteer Engagement - Volunteer Coordination (recruitment, engagement, training and learning, fundraising & social functions).

Public Engagement - Social Media (public engagement, general enquiries), Publicity and Website (maintains website content, Facebook, advertising, and public education outreach).

Fundraising - Fundraising (car boots, event table sales, virtual homing shows, online sales, publicity at associated retail outlets, physical and in-kind donation management and sales).

b. Appointment of Trustees - During this reporting period, John Newton (Chair) and Bradley Avery resigned as Trustees and Catherine Senior, Lynne Bailey and Michelle Edwards were voted in as new trustees. Marcia Hibberd took over the role of

The Charity's Governing Document states that the CIO must have a minimum of four trustees and a maximum of nine. At Annual General Meetings (AGMs), one-third (or the closest number if the total is not a multiple of three) of the charity trustees shall retire from office. The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. The members or trustees may appoint a new trustee at any time whether additional, or to replace those retired or removed, provided that the maximum number is not exceeded.

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2025

Trustees
the following Trustees served within the reporting period

	Trustee name	Date(s) in role	Appointed by:
1	John Newton	1-Apr-20 - 24-Apr-24	AGM Members
2	Bradley Avery	21-Feb-21 - 19-May-24	AGM Members
3	Rosemary Martin	1-Apr-20 - Current	AGM Members
4	Marcia Hibberd	9-July-23 - Current	AGM Members
5	Catherine Senior	24-Apr-24 - Current	Trustees
6	Lynne Bailey	19-May-24 - Current	Trustees
7	Michelle Edwards	4-Apr-25 - Current	AGM Members

6. Financial Review

Financial Responsibility -It is the responsibility of the trustees to ensure that the charity maintains sufficient funds to provide for all the animals in its care. Financial prudence has always been central to our decision-making. The charity was able to begin to raise funds from car boot sales and sale of scrap metal, the online sale of donated items, use of online donation platforms, adoption fees, and donations from the public. The Trustees agreed a policy during this period to have a minimum of £250 of available funds to support every cat in our care, which has effectively placed an additional limit to the number of cats we are able to foster at any one time.

a. Policy for Holding Reserves
Felines 1st has not yet been in a position to hold any cash reserves. However, this will likely change in the future when the charity has become more established, at which stage a policy on this will be set and implemented.

b. Principal Sources of funds
The charity received funds from three key areas during this reporting period:
i. **Donations** from a range of donors, some of whom donate regularly (including some Felines 1st volunteers).

ii. **Donations** via community partnerships.

iii. **Fundraising** through activities such as car boots sales, market stalls, antique fairs, online sales of donated goods, as well as the sale of donated scrap metal to a metal recycling company.

Exemptions from Disclosure
The charity has no exemptions from disclosure.

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2025

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

The Law applicable to Charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Governing Document 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, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Governing Document. 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.

Approved by the Trustees on 26/1/26

Signed on their behalf by Trustee M Hibberd

Printed Name: MARCIA HIBBERD

FELINES 1ST

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2025

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	**3a**	11,593	-	11,593	8,249
Charitable Activities	**3b**	8,280	-	8,280	7,666
Activities for Generating Funds	**3c**	11,212	-	11,212	11,018
Other Incoming Resources	**3d**	-	-	-	50
TOTAL INCOMING RESOURCES		**31,085**	**-**	**31,085**	**26,983**
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	**4a**	32,964	1,991	34,955	25,455
Governance Costs	**4b**	1,298	-	1,298	963
TOTAL RESOURCES EXPENDED		**34,262**	**1,991**	**36,253**	**26,418**
NET INCOMING (OUTGOING) RESOURCES		**(3,177)**	**(1,991)**	**(5,168)**	**565**
Funds Brought Forward		9,890	1,991	11,881	11,316
TOTAL FUNDS CARRIED FORWARD		**6,713**	**-**	**6,713**	**11,881**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 17 form part of these financial statements.

FELINES 1ST
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 5TH APRIL 2025

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 05-Apr-25 £	TOTAL 05-Apr-24 £
Fixed Assets					
Tangible Assets	2	308	-	308	411
Investments	6	-	-	-	-
Total Fixed Assets		**308**	-	**308**	**411**
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	11,542	-	11,542	12,310
Total Current Assets		**11,542**	-	**11,542**	**12,310**
Creditors: Amounts falling due within one year	9	5,137	-	5,137	840
NET CURRENT ASSETS		6,405	-	6,405	11,470
TOTAL ASSETS less current liabilities		**6,713**	-	**6,713**	**11,881**
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		**6,713**	-	**6,713**	**11,881**
Funds of the Charity					
General Funds		6,713	-	6,713	9,890
Restricted Funds	5	-	-	-	1,991
Total Funds		**6,713**	-	**6,713**	**11,881**

Approved by the Trustees on 26/1/26

Signed on their behalf by Trustee M Hibberd

Printed Name: MARCIA HIBBERD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2025

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
▪ the charity becomes entitled to the resources;
▪ the trustees are virtually certain they will receive the resources; and
▪ the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help
The value of any voluntary help received is not included in the accounts.

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted Funds
These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds
These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated Funds
These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets
Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2025

2. TANGIBLE FIXED ASSETS

		Fixture & Fitting	Equipment Cost	**Total 2024/25**
		£	£	£
Cost	06-Apr-24	-	1,625	1,625
Additions		-	-	-
Net Book Value at	05-Apr-25	-	1,625	1,625
Depreciation	06-Apr-24	-	1,214	1,214
Charge		-	103	103
Depreciation at	05-Apr-25	-	1,317	1,317
Net Book Value	05-Apr-25	**-**	**308**	**308**
Net Book Value	05-Apr-24	**-**	**411**	**411**

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
5th April 2025 : None
5th April 2024 : None

FELINES 1ST

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2025

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	**TOTAL 2024/25** £	**TOTAL 2023/24** £
a) Donations, Grants & Legacies				
Gifts & Donations	11,593	-	11,593	8,249
Grants Received	-	-	-	-
	11,593	**-**	**11,593**	**8,249**
b) Charitable Activities				
Adoption Fees	8,095	-	8,095	7,387
Cat Work	100	-	100	202
Pet Plan	85	-	85	77
	8,280	**-**	**8,280**	**7,666**
c) Activities for Generating Funds				
Fundraising Income	552	-	552	866
Sale of Goods	1,780	-	1,780	1,544
Stall Sales	8,880	-	8,880	8,608
	11,212	**-**	**11,212**	**11,018**
d) Other Incoming Resources				
Sundry Income	-	-	-	50
	-	**-**	**-**	**50**

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	**TOTAL 2024/25** £	**TOTAL 2023/24** £
a) Cost of Charitable Activities					
Bank Charges		8	-	8	-
Cat Food & Litter Costs		237	-	237	2,396
Depreciation Expense		103	-	103	137
Hall Hire		752	-	752	325
Office Costs		27	-	27	99
Rent & Rates		1,071	-	1,071	-
Shelter Manager		384	-	384	468
Sundry Expenses		462	-	462	684
Veterinary Fees		29,210	1,991	31,201	20,613
Veterinary Products		310	-	310	341
Website Costs		400	-	400	392
		32,964	**1,991**	**34,955**	**25,455**

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	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
b) Governance Costs					
Independent Examiners Fees	**9**	900	-	900	840
Legal & Professional Fees		398	-	398	123
		1,298	**-**	**1,298**	**963**

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 06-Apr-24	Income	Expenditure	Transfers	Balance 05-Apr-25
	£	£	£	£	£
ADCH Grant Fund	1,491	-	1,491	-	-
Animal Protection Trust	500	-	500	-	-
	1,991	**-**	**1,991**	**-**	**-**

PREVIOUS FINANCIAL YEAR

	Balance 06-Apr-23	Income	Expenditure	Transfers	Balance 05-Apr-24
	£	£	£	£	£
ADCH Grant Fund	2,834	-	1,343	-	1,491
Animal Protection Trust	500	-	-	-	500
	3,334	**-**	**1,343**	**-**	**1,991**

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2025

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial year.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**TOTAL 05-Apr-25 £**	**TOTAL 05-Apr-24 £**
Cash at Bank & in Hand	11,542	-	11,542	12,310
	11,542	**-**	**11,542**	**12,310**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**TOTAL 05-Apr-25 £**	**TOTAL 05-Apr-24 £**
Sundry Debtors	-	-	-	-
	-	**-**	**-**	**-**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	**TOTAL 05-Apr-25 £**	**TOTAL 05-Apr-24 £**
Independent Examiners Fees	900	-	900	840
Sundry Creditors	4,237	-	4,237	-
	5,137	**-**	**5,137**	**840**

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial year.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	**TOTAL 05-Apr-25 £**	**TOTAL 05-Apr-24 £**
Fixed Asset Investments	308	-	308	411
Net Current Assets	6,405	-	6,405	11,470
Long Term Liabilities	-	-	-	-
	6,713	**-**	**6,713**	**11,881**

12. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial year.

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or ‘aims’ that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

FELINES 1ST

(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Felines 1st on the accounts for the year ended 5th April 2025 set out on pages 8 to 17.

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 Act

   have 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.

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

Date: 30th January 2026

Accounts

ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2024

FELINES 1ST

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1185069

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

FELINES 1ST

(Charitable Incorporated Organisation)

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FELINES 1ST

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1185069
DATE OF REGISTRATION	28th August 2019
START OF FINANCIAL YEAR	6th April 2023
END OF FINANCIAL YEAR	5th April 2024
TRUSTEES AT 5TH APRIL 2024	R.J Collins R.E Martin B. Avery M. Hibberd (Appointed 23rd July 2023) J. Newton (Resigned 23rd July 2023)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Association Registered 28th August 2019

OBJECTS

For the public benefit to promote humane behaviour towards Cats by providing appropriate care, protection, treatment and security for Cats in and around the Surrey/Sussex area which are in need of care and attention by reason of sickness, maltreatment, poor circumstance or ill usage, in particular but not exclusively by; **a)** Rescuing Cats that that are in need, alone or vulnerable; **b)** Reuniting lost Cats with their owners; **c)** Rehoming Cats that have been rescued or are no longer wanted; **d)** Undertaking a trap, neuter and release programme for feral colonies; **e)** Providing Cat welfare education, including promoting the neutering of Cats.

CORRESPONDENCE ADDRESS	Felines 1st CCA, 1-2 The Orchard Gleneagles Court Brighton Road Crawley West Sussex RH10 6AD
PRIMARY BANKERS	HSBC Bank Plc 9 The Boulevard Crawley West Sussex RH10 1UT
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

FELINES 1ST

(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 5TH APRIL 2024

Report of the Trustees' for the year ending 5th April 2024

The trustees are pleased to present their annual report and consolidated financial statements of the charity for the year ended 5th April 2024.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

1. Purpose and Activities

Legal Purpose - The legal purpose of Felines 1st as a Charitable Incorporated Organisation (CIO) is to further the public benefit of promoting humane behaviour towards cats by providing appropriate care, protection, treatment and security for cats in and around the Surrey/Sussex area, which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

Activities – main activities undertaken to deliver on the CIO's purpose:

a. The rescue of cats in need, alone or vulnerable.
b. The reunification of lost cats with their owners.
c. The rehoming of rescued or unwanted cats.
d. The undertaking of a 'trap, neuter and release' programme for feral colonies.
e. The provision of cat welfare public education, including the promotion of neutering.

2. Achievements and Performance

Performance - Felines 1st started operations on 28th August 2019, and 6th April 2O23 was the start of the charity's fifth year improving the lives of many cats who were homeless, unwanted, or in need of medical care. The Trustees are proud of the work of our small, local charity run entirely by volunteers. However, we recognise that the need for our services is increasing, and we aim to take on more volunteers and raise more funds to help more cats in need.

Achievements - During the current reporting period, Felines 1st fulfilled both its mission and its legal purpose through the following achievements and activities:

a. Rescue of cats in need, alone or vulnerable – The financial year beginning 6th April 2023 saw our dedicated volunteers support 88 surrendered or rescued cats, plus 19 kittens that were born in our care. We were able to find loving adoptive homes for 85 cats, while one cat was treated and returned to a local feral colony. The public remains to be our greatest source of referrals, advising us of cats in need via our Facebook page or website. Due to the ongoing cost of living crisis, referrals have continued to rise, and we are sadly unable to help in all circumstances.

The charity's amazing volunteer fosterers ensure these often traumatised and distrustful cats receive the love and care they need to go on to thrive with new owners. In addition, through our spay and neutering policy, the charity supports the containment of the feline population. Cats that come into our care receive full veterinary support to ensure that they are given the optimal chance of a long and healthy life. Our homing volunteers educate potential and successful adopters in the areas of cat safety, nutrition and general cat care requirements before we allow a cat to join their new home to reduce the number of returned or abandoned animals.

b. Reunification of lost cats with their owners – The Felines 1st website continues to support the local community by hosting a page of lost and found cats in the local region, https://felineslst.ore/reunite/. with three rescued cats successfully being reunited with their owners.

c. Rehoming of rescued or unwanted cats – The period of this report saw Felines 1st rehome 85 cats successfully. Our volunteers are dedicated to finding the best new homes for cats in our care, and the process of vetting prospective adopters considers factors such as home location and living environment to ensure best fit for both cat and potential owner- The charity supplies new owners with advice and resources to ensure both cat and owner have a great life together.

d. Undertaking of a 'trap, neuter and release' programme for feral colonies - 3 feral cats were trapped and neutered - 2 were returned to the colony however 1 of the 3 was pregnant upon arrival into our care as a result was rehomed with 1 of her kittens after being spayed. The charity is committed to supporting this area of work, and we continue our efforts to trap, neuter and release feral cat populations in the local area.

e. Provision of cat welfare education to the public, including the promotion of neutering - Felines 1st continues to educate the public around proper cat care and neutering via a number of methods, including social media, our own website, stands at markets, and at car boot sales attended by our volunteer fundraising team. In addition, the charity hosts an annual fundraising event where our volunteers offer advice, recommendations, and awareness on matters of microchipping, neutering, welfare, and cat handling. We also carry out education as part of our adoption process and a dedicated email address is available and signposted on the website for support:

- Felines 1st website https://felines1st.org/
- Facebook https://www.facebook.com/Felines1st
- X (Twitter) https://twitter.com/felines_1st?fbclid=IwAR3ZX-Oz8N7ZD3r68Hl5IEZiEtKFY5L_mf2YaxJjpwaEnbz9SWaaFceYnDQ
- Instagram https://www.instagram.com/felines1st/?igshid=jvznoxlcpan6.
- Links to some public outreach: https://felines1st.org/rescue-stray-cat/

3. Highlights

Memberships - Association of Dogs and Cats Homes (ADCH), Felines 1st has retained its full membership of the prestigious Association of Dogs and Cats Homes (ADCH), which was granted in March 2023 following its provisional membership during the pandemic. Felines 1st must maintain and / or exceed the Association's rigorous welfare standards to retain its membership, and we are immensely proud of all our volunteers who have dedicated their time and effort to achieve this recognition.

Community Partnership – Felines 1st was fortunate to be selected as one of Pets At Home's Lifeline Partners from February 2O24, which means that the charity has been gifted a number of vouchers which can be offset against essentials such as food and bedding. In addition, in March 2024 Felines 1st was nominated as one of Pets Foundation Community Partners for Crawley Pets at Home store. This allows our volunteers to go in store throughout the year to fundraise, recruit volunteers and supporters, and raise awareness of the work we do for their local community. In addition, we have been allowed to site donation bins at the store, allowing supporters to purchase food donations for the cats in our care which are collected regularly by one of our volunteers and given to our fosterers. As part of the Community Partnership we also benefit from store charity fundraising in return for participation of time and efforts in the store.

Grant(s) – This period did not see any income from grants. This is something the charity is looking to pursue in the next financial year, to support the cats that come into our care and to ensure the charity's future is secure.

Website Updates - The charity has continued to keep both a public record of its rehomed cats and a log of updates from rehomed cat's owners on its website which serve to provide continued inspiration to its volunteers and enables public awareness of the charity's impact within their communities. Links to public record pages on website: https://felinesl-st.orglsuccess-stories/:https://fel i neslst.org/own er-u pdates/

4. Governance, Structure and Management

Governing Document - Felines 1't is a Charitable incorporated Organisation (CIO), governed by its Constitution dated 26th August 2019. Membership of the CIO is open to anyone who is interested in furthering its purpose, subject to his or her agreement, and acceptance by the other members who by so doing, have in good faith agreed that the new membership would further the purpose of the CIO. A member may be an individual, a corporate body, or an individual or corporate body representing an organisation which is not incorporated.

Structure and Management - There are no paid roles in Felines 1st. Oversight of the general governance and management of the CIO is by volunteers in trustee and committee membership roles which oversee the rescue, reunite and return activities, rehoming, asset management, volunteer engagement, and all activities essential to delivering on the legal purpose of the CIO. In addition, volunteers in supportive roles provide cat care, fundraising, and public engagement including outreach through social media. Collectively, their work enables the CIO to be effective and successful. Furthermore, membership of the CIO is open to anyone who is interested in furthering its purpose.

a. Volunteer Roles - volunteer roles are continuing to evolve as the charity grows.

Governance and Management - Trustees (compliance, legal and strategy), Committee member (oversight of daily operations, management and strategy), Bookkeeper (volunteer reimbursement, record-keeping, financial updates and reports), Administration (meeting secretary, postal collection, database updates and general enquiries).

Rescue, Reunite and Return - Trap, Neuter and Release Officer (Liaise with public regarding identification and location of feral colonies, coordinate team for successful trapping and release, education packages on importance of neutering), Welfare Officer (cat care oversight, liaison with fosters and veterinary offices, management of perishable assets), Fosterer (cat care, partial adopter evaluation), Administration (lost and found cat coordination).

Rehome - Homing Officer (potential adopter screening, home visits co-ordinator, and follow-ups for progress and neuter requirement, adoption procedures, and microchip registration) Home Checker (adopter home evaluation, recommendation of suitable cat and human match, after adoption checks) Administration (application receipts, database updated applicant point of contact).

Asset Management - Maintenance Officer (installation and upkeep of pens and donation storage area).

Volunteer Engagement - Volunteer Coordinator (recruitment, engagement, training and learning, and social functions).

Public Engagement - Social Media Officer (public engagement, general enquiries), Publicity and Website Officers (maintain website content, advertising, and public education outreach).

Fundraising - Fundraising Officer (car boot and event table sales, homing shows, physical and in-kind donation management and sales).

b. Appointment of Trustees - As set out in the Governing Document, the CIO will have a minimum of four trustees and a maximum of nine. During this reporting period, John Newton (Chair) resigned as trustee, so our four trustees on 5th April 2024 were Rosemary Martin, Marcia Hibberd (who was voted in as Chair), Bradley Avery and Rosie Collins. At Annual General Meetings (AGMs), one-third (or the closest number if the total is not a multiple of three) of the charity trustees shall retire from office. The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. The members or the trustees may appoint a new trustee at any time whether additional, or to replace those retired or removed, provided that the maximum number is not exceeded.

Trustees

the following Trustees served within the reporting period

	Trustee name	**Date(s) in role**	**Appointed by:**
1	Rosemary Collins	1-Apr-20 - 27-Sept-23	Trustees
2	Rosemary Martin	1-Apr-20 - Current	AGM Members
3	John Newton	1-Apr-20 - 23-July-23	AGM Members
4	Bradley Avery	21-Feb-21 - Current	AGM Members
5	Marcia Hibberd	9-July-23 - Current	AGM Members

6. Financial Review

Financial Responsibility - It is the responsibility of the trustees to ensure that the charity maintains sufficient funds to provide for all the animals in its care. Financial prudence has always been central to our decision-making. The charity was able to begin to raise funds from car boot sales and sale of scrap metal, the online sale of donated items, adoption fees, and donations from the public. The Trustees agreed a policy during this period to have a minimum of £200 of available funds to support every cat in our care, which has effectively placed an additional limit to the number of cats we are able to foster at any one time.

a. **Policy for holding reserves** - Felines 1st has not yet been in a position to hold any cash reserves. However, this will likely change in the future when the charity has become more established, at which stage a policy on this will be set and implemented.

b. **Principal sources of funds** – The charity receives funds from three key areas:
i. **Donations** - From a range of donors, some of whom donate regularly (including some Felines 1st volunteers).

ii. **Grants** - The charity actively seeks financial grants, applying to those which are applicable.

iii. **Fundraising** - As we moved beyond COVID restrictions where our main fundraising was done through the online sale of donated goods, we have returned to our more successful fundraising activities such as car boots sales and antique fairs, as well as the sale of donated scrap metal to a metal recycling company.

Exemptions from Disclosure
We have no exemptions from disclosure.

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

The Law applicable to Charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Governing Document 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, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Governing Document. 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.

Approved by the Trustees on 26 January 2025

Signed on their behalf by Trustee M Hubbard

Printed Name: MARCIA HIBBERD

FELINES 1ST
(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2024

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	**3a**	8,249	-	8,249	11,633
Charitable Activities	**3b**	7,666	-	7,666	6,823
Activities for Generating Funds	**3c**	11,018	-	11,018	11,949
Other Incoming Resources	**3d**	50	-	50	115
TOTAL INCOMING RESOURCES		**26,983**	**-**	**26,983**	**30,519**
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	**4a**	24,112	1,343	25,455	28,857
Governance Costs	**4b**	963	-	963	823
TOTAL RESOURCES EXPENDED		**25,075**	**1,343**	**26,418**	**29,680**
NET INCOMING (OUTGOING) RESOURCES		**1,908**	**(1,343)**	**565**	**839**
Funds Brought Forward		7,982	3,334	11,316	10,477
TOTAL FUNDS CARRIED FORWARD		**9,890**	**1,991**	**11,881**	**11,316**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 17 form part of these financial statements.

FELINES 1ST
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 5TH APRIL 2024

	Note	Unrestricted Funds £	Restricted Funds £	**Total 05-Apr-24 £**	**Total 05-Apr-23 £**
Fixed Assets					
Tangible Assets	**2**	411	-	411	548
Investments	**6**	-	-	-	-
Total Fixed Assets		**411**	**-**	**411**	**548**
Current Assets					
Debtors & Prepayments	**8**	-	-	-	-
Cash at Bank and in Hand	**7**	10,319	1,991	12,310	13,357
Total Current Assets		**10,319**	**1,991**	**12,310**	**13,357**
Creditors: Amounts falling due within one year	**9**	840	-	840	2,589
NET CURRENT ASSETS		9,479	1,991	11,470	10,768
TOTAL ASSETS less current liabilities		**9,890**	**1,991**	**11,881**	**11,316**
Creditors: Amounts falling due in more than one year	**10**	-	-	-	-
NET ASSETS		**9,890**	**1,991**	**11,881**	**11,316**
Funds of the Charity					
General Funds		9,890	-	9,890	7,982
Restricted Funds	**5**	-	1,991	1,991	3,334
Total Funds		**9,890**	**1,991**	**11,881**	**11,316**

Approved by the Trustees on 26 January 2025

Signed on their behalf by Trustee M Hibbard

Printed Name: MARCIA HIBBARD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2024

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity’s ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
▪ the charity becomes entitled to the resources;
▪ the trustees are virtually certain they will receive the resources; and
▪ the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help
The value of any voluntary help received is not included in the accounts.

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds
These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds
These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds
These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets
Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2024

2. TANGIBLE FIXED ASSETS

		Fixture & Fitting	Equipment Cost	**Total 2023/24**
		£	£	£
Cost	06-Apr-23	-	1,625	1,625
Additions		-	-	-
Net Book Value at	05-Apr-24	-	1,625	1,625
Depreciation	06-Apr-23	-	1,077	1,077
Charge		-	137	137
Depreciation at	05-Apr-24	-	1,214	1,214
Net Book Value	05-Apr-24	**-**	**411**	**411**
Net Book Value	05-Apr-23	**-**	**548**	**548**

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
5th April 2024 : None
5th April 2023 : None

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2024

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	**TOTAL 2023/24** £	**TOTAL 2022/23** £
a) Donations, Grants & Legacies				
Gifts & Donations	8,249	-	8,249	10,133
Grants Received	-	-	-	1,500
	8,249	**-**	**8,249**	**11,633**
b) Charitable Activities				
Adoption Fees	7,387	-	7,387	6,373
Cat Work	202	-	202	450
Pet Plan	77	-	77	-
	7,666	**-**	**7,666**	**6,823**
c) Activities for Generating Funds				
Fundraising Income	866	-	866	1,042
Sale of Goods	1,544	-	1,544	2,774
Stall Sales	8,608	-	8,608	8,133
	11,018	**-**	**11,018**	**11,949**
d) Other Incoming Resources				
Sundry Income	50	-	50	115
	50	**-**	**50**	**115**

FELINES 1ST
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2024

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	**TOTAL 2023/24** £	**TOTAL 2022/23** £
a) Cost of Charitable Activities					
Advertising & Publicity		-	-	-	233
Cat Food & Litter Costs		1,053	1,343	2,396	2,066
Depreciation Expense		137	-	137	183
Hall Hire		325	-	325	325
Insurance Costs		-	-	-	232
Office Costs		99	-	99	42
Shelter Manager		468	-	468	252
Sundry Expenses		684	-	684	787
Veterinary Fees		20,613	-	20,613	24,077
Veterinary Products		341	-	341	310
Volunteers Expenses		-	-	-	80
Website Costs		392	-	392	270
		24,112	**1,343**	**25,455**	**28,857**

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	Note	Unrestricted Funds £	Restricted Funds £	**TOTAL 2023/24** £	**TOTAL 2022/23** £
b) Governance Costs					
Independent Examiners Fees	**9**	840	-	840	700
Legal & Professional Fees		123	-	123	123
		963	**-**	**963**	**823**

FELINES 1ST
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2024

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 06-Apr-23	Income	Expenditure	Transfers	**Balance 05-Apr-24**
	£	£	£	£	£
ADCH Grant Fund	2,834	-	1,343	-	1,491
Animal Protection Trust	500	-	-	-	500
Lush Grant Fund	-	-	-	-	-
	3,334	**-**	**1,343**	**-**	**1,991**

PREVIOUS FINANCIAL YEAR

	Balance 06-Apr-22	Income	Expenditure	Transfers	**Balance 05-Apr-23**
	£	£	£	£	£
ADCH Grant Fund	2,835	1,500	1,501	-	2,834
Animal Protection Trust	500	-	-	-	500
Lush Grant Fund	4,000	-	4,013	13	-
	7,335	**1,500**	**5,514**	**13**	**3,334**

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

FELINES 1ST
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2024

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial year.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-24 £**	**Total 05-Apr-23 £**
Cash at Bank & in Hand	10,319	1,991	12,310	13,357
	10,319	**1,991**	**12,310**	**13,357**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-24 £**	**Total 05-Apr-23 £**
Sundry Debtors	-	-	-	-
	-	**-**	**-**	**-**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-24 £**	**Total 05-Apr-23 £**
Independent Examiners Fees	840	-	840	700
Sundry Creditors	-	-	-	1,889
	840	**-**	**840**	**2,589**

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial year.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-24 £**	**Total 05-Apr-23 £**
Fixed Asset Investments	411	-	411	548
Net Current Assets	9,479	1,991	11,470	10,768
Long Term Liabilities	-	-	-	-
	9,890	**1,991**	**11,881**	**11,316**

12. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial year.

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or ‘aims’ that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

FELINES 1ST

(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Felines 1st on the accounts for the year ended 5th April 2024 set out on pages 8 to 17.

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 Act

   have 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.

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

Date: 5th February 2025

Accounts

ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2023

FELINES 1ST

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1185069

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

FELINES 1ST

(Charitable Incorporated Organisation)

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FELINES 1ST

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1185069
DATE OF REGISTRATION	28th August 2019
START OF FINANCIAL YEAR	6th April 2022
END OF FINANCIAL YEAR	5th April 2023
TRUSTEES AT 5TH APRIL 2023	J. Newton R.J Collins R.E Martin B. Avery K. White (Resigned 21st February 2023) A. Harris (Resigned 3rd February 2023)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Association Registered 28th August 2019

OBJECTS

For the public benefit to promote humane behaviour towards Cats by providing appropriate care, protection, treatment and security for Cats in and around the Surrey/Sussex area which are in need of care and attention by reason of sickness, maltreatment, poor circumstance or ill usage, in particular but not exclusively by; **a)** Rescuing Cats that that are in need, alone or vulnerable; **b)** Reuniting lost Cats with their owners; **c)** Rehoming Cats that have been rescued or are no longer wanted; **d)** Undertaking a trap, neuter and release programme for feral colonies; **e)** Providing Cat welfare education, including promoting the neutering of Cats.

CORRESPONDENCE ADDRESS	Felines 1st CCA, 1-2 The Orchard Gleneagles Court Brighton Road Crawley West Sussex RH10 1JH
PRIMARY BANKERS	HSBC Bank Plc 9 The Boulevard Crawley West Sussex RH10 1UT
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

FELINES 1ST
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 5TH APRIL 2023

Report of the Trustees' for the year ending 5th April 2023
The trustees are pleased to present their annual report and consolidated financial statements of the charity for the year ended 5th April 2023.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

1. Purpose and Activities

Legal Purpose - The legal purpose of Felines 1st as a Charitable Incorporated Organisation (CIO) is to further the public benefit of promoting humane behaviour towards cats by providing appropriate care, protection, treatment and security for cats in and around the Surrey/Sussex area, which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

Activities – main activities undertaken to deliver on the CIO's purpose:
a. The rescue of cats in need, alone or vulnerable.
b. The reunification of lost cats with their owners.
c. The rehoming of rescued or unwanted cats.
d. The undertaking of a 'trap, neuter and release' programme for feral colonies.
e. The provision of cat welfare public education, including the promotion of neutering.

2. Achievements and Performance

Performance - Felines 1st began its fourth year of operational activities on 6th April 2022 having started its operations on 28th August 2019. As the charity matures, it continues to change the lives of many cats who were found to be homeless, unwanted or in need of medical care. Felines 1st is proud that, as a small, local charity it is able to help the lives of many cats. Although the Trustees are proud of our achievements to date, we recognise the lack of scale and reach, and the ambition is to take on more volunteers to enable it to grow.

Achievements - During the current reporting period, Felines 1st fulfilled both its mission and its legal purpose through the following achievements and activities:
a. Rescue of cats in need, alone or vulnerable – Rescue of cats in need, alone or vulnerable – in the period 06/04/2022 to 05/04/2023, 82 rescued or surrendered cats were supported by Felines 1st of which 19 were born in our care. This brings our feline intake up to 403 since the organisation came into effect. The local public remains our highest contributor for bringing to our attention a cat in need of assistance however the number of owners recognising us as a channel for support is on the increase especially with the ongoing cost of living crisis being experienced across the UK. The continued use of humane traps has enabled 35 of the 82 cats to be rescued because of either being abandoned or from identified feral colonies.

Our dedicated team of volunteer fosters ensure that these often traumatised and distrustful cats receive the rehabilitation needed to go on to co-exist safely and happily with new owners and supporting the containment of the feline population through our spay and neutering policy. Cats that come into our care continue to receive full veterinary support to ensure that they are given the optimal chance of a long and healthy life. Potential and successful adopters are educated in the areas of cat safety. nutrition and general cat care requirements before we allow a cat to join their new home in an effort to reduce the number of returned or abandoned animals.

b. Reunification of lost cats with their owners – the dedicated section of the felines 1st website continues to support the local community with details of lost and found cats in the local region https://felines1st.org/reunite/ with a total 8 rescued cats successfully being reunited with their owners.

c. Rehoming of rescued or unwanted cats – 95 cats in total were rehomed successfully bringing the charities total to 344 since inception. The vetting of potential new homes is a multi stage process to ensure that the best fit for cat and owner are found. Consideration of the location and internal living environment is considered in addition to providing potential new owners with supportive resources to encourage an enhanced and fulfilling life for both parties.

d. Undertaking of a 'trap, neuter and release' programme for feral colonies – 3 feral cats were trapped and neutered - 2 were returned to the colony however 1 of the 3 was pregnant upon arrival into our care as a result was rehomed with 1 of her kittens after being spayed. Feral cat populations remain an area that the charity is dedicated to supporting and continued efforts are made to trap, neuter and release with expansions to this team taking place in 2023.

e. Provision of cat welfare education to the public, including the promotion of neutering - Cat welfare educational practices continue to take place across multiple platforms from social media, to dedicated stands at markets and car boots supported by our volunteer fundraising team. Additionally the charity hosts an annual fundraising event where advice, recommendations and enhanced awareness on matters of microchipping, neutering, welfare and cat handling are covered. The education of the public is also carried out as part of the adoption process and a dedicated email address is available and signposted on the website for further out of hours support: Info@felines1st.org

- Felines 1st website https://felines1st.org/
- Facebook https://www.facebook.com/Felines1st
- X (Twitter) https://twitter.com/felines_1st?fbclid=IwAR3ZX-Oz8N7ZD3r68Hl5IEZiEtKFY5L_mf2YaxJjpwaEnbz9SWaaFceYnDQ
- Instagram https://www.instagram.com/felines1st/?igshid=jvznoxlcpan6.
- Links to some public outreach: https://felines1st.org/rescue-stray-cat/

3. Highlights

Memberships - Association of Dogs and Cats Homes (ADCH), Felines 1st achieved full membership of the prestigious Association of Dogs and Cats Homes (ADCH) in March 2023. After being granted provisional membership during the pandemic, the charity underwent a rigorous site audit and were awarded full membership status. By passing the audit, Felines 1st demonstrated that it has met or exceeded the high welfare standards set by ADCH, and we are immensely proud of all our volunteers who have dedicated their time and effort to achieve this recognition. https://felines1st.org/felines-1st-achieves-full-adch-membership/ https://www.sussexexpress.co.uk/news/felines-1st-achieves-full-membership-of-adch-fostering-improved-cat-welfare-in-crawley-4080221

Community Partnership – The charity partnered with the Body Shop; a local business interested in supporting local charities. They invite Felines 1st to attend and raise funds at specific events, continues to hand out written materials supporting the charity, as well as donating prizes for raffles.

Grant(s) – The charity was awarded a financial grant of £1,500 by The Mars Food Fund which is a programme is open to cat rescues, for grants to be used for the feeding of homeless dogs and cats in their care, whether this is living within the rescue onsite or living temporarily with foster carers.

Website Updates - The charity has continued to keep both a public record of its rehomed cats and a log of updates from rehomed cat's owners on its website which serve to provide continued inspiration to its volunteers and enables public awareness of the charity's impact within their communities. Links to public record pages on website: https://felines1st.org/success-stories/; https://felines1st.org/owner-updates/

4. Governance, Structure and Management

Governing Document - Felines 1st is a Charitable Incorporated Organisation (CIO), governed by its Constitution dated 26th August 2019. Membership of the CIO is open to anyone who is interested in furthering its purpose, subject to his or her agreement, and acceptance by the other members who by so doing, have in good faith agreed that the new membership would further the purpose of the CIO. A member may be an individual, a corporate body, or an individual or corporate body representing an organisation which is not incorporated.

Structure and Management - There are no paid roles in Felines 1st. Oversight of the general governance and management of the CIO is by volunteers in trustee and committee membership roles which oversee the rescue, reunite and return activities, rehoming, asset management, volunteer engagement, and all activities essential to delivering on the legal purpose of the CIO. In addition, volunteers in supportive roles provide cat care, fundraising, and public engagement including outreach through social media. Collectively, their work enables the CIO to be effective and successful. Furthermore, membership of the CIO is open to anyone who is interested in furthering its purpose.

a. Volunteer Roles - volunteer roles are continuing to evolve as the charity grows.

Governance and Management - Trustee (compliance and legal), Committee member (oversight of daily operations, management and strategy), Bookkeeper (volunteer reimbursement, record-keeping, financial updates and reports), Administration (meeting secretary, postal collection, database updates and general enquiries)

Rescue, Reunite and Return - Trap, Neuter and Release Officer (Liaise with public regarding identification and location of feral colonies, coordinate team for successful trapping and release, education packages on importance of neutering), Welfare Officer (cat care oversight, liaison with fosters and veterinary offices, management of perishable assets) Fosterer (cat care, partial adopter evaluation) Administration (lost and found cat coordination)

Rehome - Homing Officer (potential adopter screening, home visits co-ordinator, and follow-ups for progress and neuter requirement, adoption procedures, and microchip registration) Home Checker (adopter home evaluation, recommendation of suitable cat human match, after adoption checks) Administration (application receipts, database updates, applicant point of contact)

Asset Management - Maintenance Officer (installation and upkeep of pens and donation storage area).

Volunteer Engagement - Volunteer Coordinator (recruitment, engagement, training and learning, and social functions).

Public Engagement - Social Media Officer (public engagement, general enquiries), Publicity and Website Officers (maintain website content, advertising, and public education outreach).

Fundraising - Fundraising Officer (car boot and event table sales, homing shows, physical and in-kind donation management and sales).

b. Appointment of Trustees - During this reporting period, Kaitalin White (Chair), Rosemary Collins, and Avril Harris resigned as trustees. As set out in the Governing Document, the CIO will have a minimum of four trustees and a maximum of nine. Our four trustees on 5th April 2023 were therefore Rosemary Collins, Rosemary Martin, John Newton (Chair) and Bradley Avery. At Annual General Meetings (AGMs), one-third (or the closest number if the total is not a multiple of three) of the charity trustees shall retire from office. The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. The members or the trustees may appoint a new trustee at any time whether additional, or to replace those retired or removed, provided that the maximum number is not exceeded.

Trustees
the following Trustees served within the reporting period

	Trustee name	Date(s) in role	Appointed by:
1	Rosemary Collins	1-Apr-20 - 27-Sept-23	Trustees
2	Rosemary Martin	1-Apr-20 - Current	AGM Members
3	John Newton	1-Apr-20 - Current	AGM Members
4	Kaitalin White	21-Feb-21 - 21-Feb-23	Trustees
5	Avril Harris	21-Feb-21 - 3-Feb-23	Trustees
6	Bradley Avery	21-Feb-21 - Current	AGM Members
7	Marcia Hibberd	9-July-23 - Current	AGM Members

6. Financial Review

Financial Responsibility - It is the responsibility of the trustees to ensure that the charity maintains sufficient funds to provide for all the animals in its care. Financial prudence has always been central to our decision-making. The charity was able to begin to raise funds from car boot sales and sale of scrap metal, the online sale of donated items, adoption fees, and donations from the public. The Trustees agreed a policy during this period to have a minimum of £200 of available funds to support every cat in our care, which has effectively placed an additional limit to the number of cats we are able to foster at any one time.

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2023

a. Policy for holding reserves - Felines 1st has not yet been in a position to hold any cash reserves. However, this will likely change in the future when the charity has become more established, at which stage a policy on this will be set and implemented.

b. Principal sources of funds – The charity receives funds from three key areas:

i. Donations - From a range of donors, some of whom donate regularly (including some Felines 1st volunteers).

ii. Grants - The charity actively seeks financial grants, applying to those which are applicable. As reported earlier, we received the Mars grant for £1,500.

iii. **Fundraising -** As we moved beyond COVID restrictions where our main fundraising was done through the online sale of donated goods, we have returned to our more successful fundraising activities such as car boots sales and antique fairs, as well as the sale of donated scrap metal to a metal recycling company.

Exemptions from Disclosure

We have no exemptions from disclosure.

Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 18/1/2024 ……………………………………………………

Signed on their behalf by Trustee ……………………………………………………

Printed Name: John Newton

FELINES 1ST
(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	**3a**	10,133	1,500	11,633	14,871
Charitable Activities	**3b**	6,823	-	6,823	8,324
Activities for Generating Funds	**3c**	11,949	-	11,949	14,081
Other Incoming Resources	**3d**	115	-	115	50
TOTAL INCOMING RESOURCES		**29,019**	**1,500**	**30,519**	**37,326**
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	**4a**	23,343	5,514	28,857	35,179
Governance Costs	**4b**	823	-	823	913
TOTAL RESOURCES EXPENDED		**24,166**	**5,514**	**29,680**	**36,092**
NET INCOMING (OUTGOING) RESOURCES		**4,853**	**(4,014)**	**839**	**1,234**
Funds Brought Forward		3,142	7,335	10,477	9,243
Transfer Between Funds		(13)	13	-	-
TOTAL FUNDS CARRIED FORWARD		**7,982**	**3,334**	**11,316**	**10,477**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 17 form part of these financial statements.

FELINES 1ST
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 5TH APRIL 2023

	Note	Unrestricted Funds £	Restricted Funds £	**Total 05-Apr-23 £**	**Total 05-Apr-22 £**
Fixed Assets					
Tangible Assets	**2**	548	**-**	548	731
Investments	**6**	-	-	-	-
Total Fixed Assets		**548**	**-**	**548**	**731**
Current Assets					
Debtors & Prepayments	**8**	-	-	-	-
Cash at Bank and in Hand	**7**	10,023	3,334	13,357	14,116
Total Current Assets		**10,023**	**3,334**	**13,357**	**14,116**
Creditors: Amounts falling due within one year	**9**	2,589	**-**	2,589	4,370
NET CURRENT ASSETS		7,434	3,334	10,768	9,746
TOTAL ASSETS less current liabilities		**7,982**	**3,334**	**11,316**	**10,477**
Creditors: Amounts falling due in more than one year	**10**	-	-	-	-
NET ASSETS		**7,982**	**3,334**	**11,316**	**10,477**
Funds of the Charity					
General Funds		7,982	**-**	7,982	3,142
Restricted Funds	**5**	-	3,334	3,334	7,335
Total Funds		**7,982**	**3,334**	**11,316**	**10,477**

Approved by the Trustees on 18/1/2024 ………………………………………………………………………………………

Signed on their behalf by Trustee ………………………………………………………………………………………

Printed Name: John Newton

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2023

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
▪ the charity becomes entitled to the resources;
▪ the trustees are virtually certain they will receive the resources; and
▪ the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help
The value of any voluntary help received is not included in the accounts.

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds
These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds
These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds
These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets
Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2023

2. TANGIBLE FIXED ASSETS

		Fixture & Fitting	Equipment Cost	**Total 2022/23**
		£	£	£
Cost	06-Apr-22	-	1,625	1,625
Additions		-	-	-
Net Book Value at	05-Apr-23	-	1,625	1,625
Depreciation	06-Apr-22	-	894	894
Charge		-	183	183
Depreciation at	05-Apr-23	-	1,077	1,077
Net Book Value	05-Apr-23	**-**	**548**	**548**
Net Book Value	05-Apr-22	**-**	**731**	**731**

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
5th April 2023 : None
5th April 2022 : None

FELINES 1ST
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2023

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	**TOTAL 2022/23** £	**TOTAL 2021/22** £
a) Donations, Grants & Legacies				
Gifts & Donations	10,133	-	10,133	10,371
Grants Received	-	1,500	1,500	4,500
	10,133	**1,500**	**11,633**	**14,871**
b) Charitable Activities				
Adoption Fees	6,373	-	6,373	7,445
Cat Work	450	-	450	846
Pet Plan	-	-	-	33
	6,823	**-**	**6,823**	**8,324**
c) Activities for Generating Funds				
Fundraising Income	1,042	-	1,042	592
Sale of Goods	2,774	-	2,774	4,346
Stall Sales	8,133	-	8,133	9,144
	11,949	**-**	**11,949**	**14,081**
d) Other Incoming Resources				
Sundry Income	115	-	115	50
	115	**-**	**115**	**50**

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2023

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	**TOTAL 2022/23 £**	**TOTAL 2021/22 £**
a) Cost of Charitable Activities					
Advertising & Publicity		233	-	233	-
Bank Charges		-	-	-	19
Cat Food & Litter Costs		565	1,501	2,066	348
Depreciation Expense		183	-	183	244
Equipment Costs		-	-	-	1,670
Hall Hire		325	-	325	341
Insurance Costs		232	-	232	-
Office Costs		42	-	42	524
Repairs & Maintenance		571	-	571	1,080
Shelter Manager		252	-	252	420
Sundry Expenses		216	-	216	435
Veterinary Fees		20,064	4,013	24,077	29,302
Veterinary Products		310	-	310	692
Volunteers Expenses		80	-	80	-
Website Costs		270	-	270	106
		23,343	**5,514**	**28,857**	**35,179**

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	Note	Unrestricted Funds £	Restricted Funds £	**TOTAL 2022/23 £**	**TOTAL 2021/22 £**
b) Governance Costs					
Independent Examiners Fees	**9**	700	-	700	650
Legal & Professional Fees		123	-	123	263
		823	**-**	**823**	**913**

FELINES 1ST
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2023

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 06-Apr-22	Income	Expenditure	Transfers	**Balance 05-Apr-23**
	£	£	£	£	£
ADCH Grant Fund	2,835	1,500	1,501	-	2,834
Animal Protection Trust	500	-	-	-	500
Lush Grant Fund	4,000	-	4,013	13	-
	7,335	**1,500**	**5,514**	**13**	**3,334**

PREVIOUS FINANCIAL YEAR

	Balance 06-Apr-21	Income	Expenditure	Transfers	**Balance 05-Apr-22**
	£	£	£	£	£
ADCH Grant Fund	2,835	-	-	-	2,835
Animal Protection Trust	-	500	-	-	500
Lush Grant Fund	-	4,000	-	-	4,000
	2,835	**4,500**	**-**	**-**	**7,335**

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2023

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-23 £**	**Total 05-Apr-22 £**
Cash at Bank & in Hand	10,023	3,334	13,357	14,116
	10,023	**3,334**	**13,357**	**14,116**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-23 £**	**Total 05-Apr-22 £**
Sundry Debtors	-	-	-	-
	-	**-**	**-**	**-**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-23 £**	**Total 05-Apr-22 £**
Independent Examiners Fees	700	-	700	650
Sundry Creditors	1,889	-	1,889	3,720
	2,589	**-**	**2,589**	**4,370**

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-23 £**	**Total 05-Apr-22 £**
Fixed Asset Investments	548	-	548	731
Net Current Assets	7,434	3,334	10,768	9,746
Long Term Liabilities	-	-	-	-
	7,982	**3,334**	**11,316**	**10,477**

12. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or ‘aims’ that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

FELINES 1ST

(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Felines 1st on the accounts for the year ended 5th April 2023 set out on pages 8 to 17.

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 Act

   have 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.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

Date: 22nd January 2024

FELINES 1ST

England & Wales - Charity number 1185069

Accounts

ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2022

FELINES 1ST

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1185069

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

FELINES 1ST

(Charitable Incorporated Organisation)

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FELINES 1ST

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1185069
DATE OF REGISTRATION	28th August 2019
START OF FINANCIAL YEAR	6th April 2021
END OF FINANCIAL YEAR	5th April 2022
TRUSTEES AT 5TH APRIL 2022	J. Newton R.J Collins R.E Martin K. White A. Harris B. Avery P. Cooper (Resigned 1st October 2021)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Association Registered 28th August 2019

OBJECTS

For the public benefit to promote humane behaviour towards Cats by providing appropriate care, protection, treatment and security for Cats in and around the Surrey/Sussex area which are in need of care and attention by reason of sickness, maltreatment, poor circumstance or ill usage, in particular but not exclusively by; **a)** Rescuing Cats that that are in need, alone or vulnerable; **b)** Reuniting lost Cats with their owners; **c)** Rehoming Cats that have been rescued or are no longer wanted; **d)** Undertaking a trap, neuter and release programme for feral colonies; **e)** Providing Cat welfare education, including promoting the neutering of Cats.

CORRESPONDENCE ADDRESS	Felines 1st CCA, 1-2 The Orchard Gleneagles Court Brighton Road Crawley West Sussex RH10 1JH
PRIMARY BANKERS	HSBC Bank Plc 9 The Boulevard Crawley West Sussex RH10 1UT
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

FELINES 1ST

(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 5TH APRIL 2022

Report of the Trustees' for the year ending 5th April 2022
The trustees are pleased to present their annual report and consolidated financial statements of the charity for the year ended 5th April 2022.

The financial statements comply with the Statement of Recommended Practice – Accounting and Reporting by Charities (FRS102: SORP 2019) accounts, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

1. Purpose and Activities

Legal Purpose - the legal purpose of Felines 1st as a Charitable Incorporated Organisation (CIO) is to further the public benefit of promoting humane behaviour towards cats by providing appropriate care, protection, treatment and security for cats in and around the Surrey/Sussex area, which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

Activities – main activities undertaken to deliver on the CIO's purpose:

a. the rescue of cats in need, alone or vulnerable
b. the reunification of lost cats with their owners
c. the rehoming of rescued or unwanted cats
d. the undertaking of a 'trap, neuter and release' programme for feral colonies
e. the provision of cat welfare public education, including the promotion of neutering

2. Achievements and Performance

Performance - Felines 1st began its third year of operational activities on 1st April 2021 having started its operations on 28th August 2019. Because of the hard work, dedication, and skills of its volunteers, the still-young charity has changed the lives of many cats who were found to be homeless, unwanted or in need of medical care. Felines 1st is proud that, as a small, young organisation, it has achieved so much and been able to provide such impactful care to the cats of its community.

Achievements - During the current reporting period, Felines 1st fulfilled both its mission and its legal purpose through the following achievements and activities:

a. Rescue of cats in need, alone or vulnerable – 126 vulnerable cats in need were rescued, bringing the total rescued since operational activities began to 321. Frequently, cats in need of help or rescue are reported to the charity by members of the local community. Rescue of these cats, including the use of humane traps, when necessary, is the responsibility of the Trap and Rescue Officer. A rescued cat in need https://www.facebook.com/Felines1st/posts/4744235325702182 Cats in the care of the charity are fostered by dedicated volunteers until they are rehomed. They are housed indoors or in outdoor purpose-built cat pens which are heated when conditions are appropriate. They are always provided with proper veterinary care, food and water, shelter, and an enriching environment. The welfare of all animals in the charity's care is the responsibility of the Welfare Officer. A number of those rescued were kittens born into vulnerability by feral parents. The charity's intervention increased the quality of their lives and prevented them from increasing feral colony populations. Some rescued were at risk through proximity to busy roads while others were apparently homeless and abandoned. With no known access to shelter, proper nutrition or veterinary care they were left to a life of danger, loneliness and hunger. At rescue they often suffered with parasites, illnesses, injuries and poor general health. Felines 1st was able to provide loving, stable care for these cats dramatically improving their lives and prospects.

b. Reunification of lost cats with their owners – 113 rescued cats whose owners could be identified were reunited with them. Felines 1st endeavours to reunite cats with their owners whenever possible and appropriate, and hosts a page on its website dedicated to assisting the community to communicate lost as well as found cats https://felines1st.org/reunite/

c. Rehoming of rescued or unwanted cats – 105 rescued cats were rehomed, bringing the total rehomed by the charity since operational activities began to 249. Rescued cats are homed to carefully vetted households. Prospective adopters must be responsible and able to provide appropriate care. Education is provided to them and they are evaluated for their ability to meet the overall needs of a cat as well as the compatibility of the household with the specific cat to be adopted. Finding and vetting suitable adopters is the responsibility of the Homing Officer.

d. Undertaking of a 'trap, neuter and release' programme for feral colonies – the number of feral cats trapped, neutered and released is included in the number of cats rescued (above). Feral cats in need of help and/or population control are reported to the charity by members of the local community. After assessment of the situation, including verification that the cats belong to a feral colony, they are humanely trapped, neutered and released back to their colony.

e. Provision of cat welfare education to the public, including the promotion of neutering - cat welfare education was provided to the public through general educational articles, subject specific presentations, and one-to-one discussions. Topics covered ranged from how to determine if a cat is in need of assistance to the importance of regular veterinary care such as vaccination and microchipping. And from the need for, and benefits of neutering to how to understand cat behaviour. This outreach occurred via homing shows and other events in the local community, individual homing evaluations, and social media forums linked below:

Felines 1st website https://felines1st.org/
Facebook https://www.facebook.com/Felines1st
Twitter https://twitter.com/felines_1st?fbclid=IwAR3ZX-Oz8N7ZD3r68HI5IEZiEtKFY5L_mf2YaxJjpwaEnbz9SWaaFceYnDQ
Instagram https://www.instagram.com/felines1st/?igshid=jvznoxlcpan6.

Links to some public outreach examples:
https://felines1st.org/nevada-and-luna-indoor-cats-
https://felines1st.org/rescue-stray-cat/
https://felines1st.org/no-8-im-dreaming-of-a-quiet-chri

3. Highlights

Memberships - Association of Dogs and Cats Homes (ADCH), this membership was granted to Felines 1st after demonstration that the care of cats within the charity meets minimum welfare standards; https://felines1st.org/adch-membership/ Crawley Community Action, this membership granted to Felines 1st has allowed the charity to reduce registered office costs

Community Partnership – the charity partnered with the Body Shop; a local business interested in supporting local charities. They invited Felines 1st to attend and raise funds at their Re-Opening and ribbon cutting ceremony and continues to hand out written materials supporting the charity.

Grant(s) – the charity was awarded a financial grant of £4,000 by Lush Retail Ltd. in support of Trap, Neuter & Release programme work in the Burstow, Surrey area; and another financial grant of £500 by the Animal Protection Trust to assist with veterinary costs associated with the neutering of cats.

Website Updates - the charity has continued to keep both a public record of its rehomed cats and a log of updates from rehomed cat's owners on its website which serve to provide continued inspiration to its volunteers and enables public awareness of the charity's impact within their communities. Links to public record pages on website: https://felines1st.org/success-stories/; https://felines1st.org/owner-updates/

4. Governance, Structure and Management

Governing Document - Felines 1st is a Charitable Incorporated Organisation (CIO), governed by its Constitution dated 26th August 2019. Membership of the CIO is open to anyone who is interested in furthering its purpose, subject to his or her agreement, and acceptance by the other members who by so doing, have in good faith agreed that the new membership would further the purpose of the CIO. A member may be an individual, a corporate body, or an individual or corporate body representing an organisation which is not incorporated.

Structure and Management - There are no paid roles in Felines 1st. Oversight of the general governance and management of the CIO is by volunteers in trustee and committee membership roles which oversee the rescue, reunite and return activities, rehoming, asset management, volunteer engagement, and all activities essential to delivering on the legal purpose of the CIO. In addition, volunteers in supportive roles provide cat care, fundraising, and public engagement including outreach through social media. Collectively, their work enables the CIO to be effective and successful. Furthermore, membership of the CIO is open to anyone who is interested in furthering its purpose.

a. Volunteer Roles - volunteer roles are continuing to evolve as the charity grows.

Governance and Management - Trustee (compliance and legal), Committee member (oversight of daily operations, management and strategy), Bookkeeper (volunteer reimbursement, record-keeping, financial updates and reports), Administration (meeting secretary, postal collection and database).

Rescue, Reunite and Return - Trap, Neuter and Release Officer (self-explanatory), Welfare Officer (cat care oversight, liaison with fosters and veterinary offices, lost and found cat coordination, management of perishable assets) Fosterer (cat care, partial adopter evaluation).

Rehome -Homing Officer (potential adopter screening, home visits and follow-ups for progress and neuter requirement, adoption procedures, and microchip registration).

Asset Management - Maintenance Officer (installation and upkeep of pens and donation storage area).

Volunteer Engagement - Volunteer Coordinator (recruitment, engagement, training and learning, and social functions).

Public Engagement - Social Media Officer (self-explanatory), Publicity and Website Officers (maintain website content, advertising, and public education outreach).

Fundraising - Fundraising Officer (car boot and event table sales, homing shows, physical and in-kind donation management and sales).

b. Appointment of Trustees - During this reporting period, Paul Cooper resigned as trustee. As set out in the Governing Document, the CIO will have a minimum of four trustees and a maximum of nine. At Annual General Meetings (AGMs), one-third (or the closest number if the total is not a multiple of three) of the charity trustees shall retire from office. The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. The members or the trustees may appoint a new trustee at any time whether additional, or to replace those retired or removed, provided that the maximum number is not exceeded.

Trustees

the following Trustees served within the reporting period

	Trustee name	**Date(s) in role**	**Appointed by:**
1	Rosemary Collins	1-Apr-20 - Current	Trustees
2	Rosemary Martin	1-Apr-20 - Current	Trustees
3	John Newton	1-Apr-20 - Current	Trustees
4	Kaitalin White	21-Feb-21 - Current	Trustees
5	Avril Harris	21-Feb-21 - Current	Trustees
6	Bradley Avery	21-Feb-21 - Current	Trustees
7	Paul Cooper	1-Apr-21 - 01-Oct-21	Trustees

6. Financial Review

Financial Responsibility - It is the responsibility of the trustees to ensure that the charity maintains sufficient funds to provide for all the animals in its care. Financial prudence has always been central to their decision-making. While the impacts of the COVID-19 pandemic changed throughout the year with the continued easing of social distancing, the charity continued to refrain from instigating the face-to-face contact of homing shows which would have brought a large number of people together in a relatively small, enclosed space. The charity was able to begin to raise funds at car boot sales however. Other fund-raising avenues were the collection and sale of scrap metal, the online sale of donated items, adoption fees, and donations from the public.

The war in Ukraine placed additional strains on the charity in the form of scarcity of cat food and litter stocks in retail situations. The charity implemented mitigation strategies to ensure that all cats in its care received diets and litter in accordance with their needs. This was managed by the continued acquisition and maintenance of 14 days physical stock and coordinated volunteer communication.

a. Policy for holding reserves - Felines 1st has not yet been in a position to hold any cash reserves. However, this will likely change in the future when the charity has become more established, at which stage a policy on this will be set and implemented.

b. Principal sources of funds – the charity receives funds from three key areas:

i. Donations - from a range of donors, some of whom donate regularly (including some Felines 1st volunteers).

ii. Grants - the charity actively seeks financial grants, applying to those which are applicable. As reported earlier, two grants were received this reporting period totalling £4,500.

iii. **Fundraising** - through the online sale of donated goods (normally this type of fundraising would be dominated by table sales at events such as car boots and antique fairs but these remained curtailed during this period);and the sale of donated scrap metal to a metal recycling company.

Exemptions from Disclosure
We have no exemptions from disclosure.

Trustees' Responsibilities
The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 7/2/23

Signed on their behalf by Trustee ....

Printed Name: Katalin White

FELINES 1ST
(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	**3a**	10,371	4,500	14,871	16,625
Charitable Activities	**3b**	8,324	-	8,324	8,410
Activities for Generating Funds	**3c**	14,081	-	14,081	7,401
Other Incoming Resources	**3d**	50	-	50	78
TOTAL INCOMING RESOURCES		**32,826**	**4,500**	**37,326**	**32,514**
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	**4a**	35,179	-	35,179	27,053
Governance Costs	**4b**	913	-	913	600
TOTAL RESOURCES EXPENDED		**36,092**	**-**	**36,092**	**27,653**
NET INCOMING (OUTGOING) RESOURCES		**(3,266)**	**4,500**	**1,234**	**4,860**
Funds Brought Forward		6,408	2,835	9,243	4,383
TOTAL FUNDS CARRIED FORWARD		**3,142**	**7,335**	**10,477**	**9,243**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 17 form part of these financial statements.

FELINES 1ST
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 5TH APRIL 2022

	Note	Unrestricted Funds £	Restricted Funds £	**Total 05-Apr-22 £**	**Total 05-Apr-21 £**
Fixed Assets					
Tangible Assets	**2**	731	-	731	975
Investments	**6**	-	-	-	-
Total Fixed Assets		**731**	**-**	**731**	**975**
Current Assets					
Debtors & Prepayments	**8**	-	-	-	-
Cash at Bank and in Hand	**7**	6,781	7,335	14,116	12,214
Total Current Assets		**6,781**	**7,335**	**14,116**	**12,214**
Creditors: Amounts falling due within one	**9**	4,370	-	4,370	3,946
NET CURRENT ASSETS		2,411	7,335	9,746	8,268
TOTAL ASSETS less current liabilities		**3,142**	**7,335**	**10,477**	**9,243**
Creditors: Amounts falling due in more than one year	**10**	-	-	-	-
NET ASSETS		**3,142**	**7,335**	**10,477**	**9,243**
Funds of the Charity					
General Funds		3,142	-	3,142	6,408
Restricted Funds	**5**	-	7,335	7,335	2,835
Total Funds		**3,142**	**7,335**	**10,477**	**9,243**

Approved by the Trustees on 7/2/23

Signed on their behalf by Trustee

Printed Name: Kaetalin White

FELINES 1ST
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2022

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
▪ the charity becomes entitled to the resources;
▪ the trustees are virtually certain they will receive the resources; and
▪ the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help
The value of any voluntary help received is not included in the accounts.

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds
These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds
These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds
These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets
Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2022

2. TANGIBLE FIXED ASSETS

		Fixture & Fitting £	Equipment Cost £	**Total 2021/22** £
Cost	06-Apr-21	-	1,625	1,625
Additions		-	-	-
Net Book Value at	05-Apr-22	-	1,625	1,625
Depreciation	06-Apr-21	-	650	650
Charge		-	244	244
Depreciation at	05-Apr-22	-	894	894
Net Book Value	05-Apr-22	**-**	**731**	**731**
Net Book Value	05-Apr-21	**-**	**975**	**975**

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
5th April 2022 : None
5th April 2021 : None

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2022

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	**TOTAL 2021/22** £	**TOTAL 2020/21** £
a) Donations, Grants & Legacies				
Gifts & Donations	10,371	-	10,371	9,625
Grants Received	-	4,500	4,500	7,000
	10,371	**4,500**	**14,871**	**16,625**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
b) Charitable Activities				
Adoption Fees	7,445	-	7,445	8,000
Cat Work	846	-	846	350
Pet Plan	33	-	33	60
	8,324	**-**	**8,324**	**8,410**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
c) Activities for Generating Funds				
Cat Homing Show	-	-	-	-
Fundraising Income	592	-	592	369
Sale of Goods	4,346	-	4,346	3,409
Stall Sales	9,144	-	9,144	3,623
	14,081	**-**	**14,081**	**7,401**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
d) Other Incoming Resources				
Sundry Income	50	-	50	78
	50	**-**	**50**	**78**

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2022

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Cost of Charitable Activities					
Bank Charges		19	-	19	-
Calendar Costs		-	-	-	324
Cat Food & Litter Costs		348	-	348	168
Depreciation Expense		244	-	244	325
Equipment Costs		1,670	-	1,670	2,084
Hall Hire		341	-	341	-
Insurance Costs		-	-	-	257
Office Costs		524	-	524	-
Repairs & Maintenance		1,080	-	1,080	-
Shelter Manager		420	-	420	78
Sundry Expenses		435	-	435	436
Veterinary Fees		29,302	-	29,302	23,381
Veterinary Products		692	-	692	-
Website Costs		106	-	106	-
		35,179	**-**	**35,179**	**27,053**

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b) Governance Costs

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
Independent Examiners Fees	**9**	650	-	650	600
Legal & Professional Fees		263	-	263	-
		913	**-**	**913**	**600**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2022**

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 06-Apr-21 £	Income £	Expenditure £	Transfers £	Balance 05-Apr-22 £
ADCH Grant Fund	2,835	-	-	-	2,835
Animal Protection Trust	-	500	-	-	500
Lush Grant Fund	-	4,000	-	-	4,000
	2,835	**4,500**	**-**	**-**	**7,335**

PREVIOUS FINANCIAL YEAR

	Balance 06-Apr-20 £	Income £	Expenditure £	Transfers £	Balance 05-Apr-21 £
ADCH Grant Fund	-	7,000	4,221	56	2,835
	-	**7,000**	**4,221**	**56**	**2,835**

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2022

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-22 £**	**Total 05-Apr-21 £**
Cash at Bank & in Hand	6,781	7,335	14,116	12,214
	6,781	**7,335**	**14,116**	**12,214**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-22 £**	**Total 05-Apr-21 £**
Sundry Debtors	-	-	-	-
	-	**-**	**-**	**-**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-22 £**	**Total 05-Apr-21 £**
Sundry Creditors	3,720	-	3,720	3,346
Independent Examiners Fees	650	-	650	600
	4,370	**-**	**4,370**	**3,946**

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	**Total 05-Apr-22 £**	**Total 05-Apr-21 £**
Fixed Asset Investments	731	-	731	975
Net Current Assets	2,411	7,335	9,746	8,268
Long Term Liabilities	-	-	-	-
	3,142	**7,335**	**10,477**	**9,243**

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2022

12. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or ‘aims’ that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

FELINES 1ST

(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Felines 1st on the accounts for the year ended 5th April 2022 set out on pages 8 to 17.

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 Act

   have 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.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

Date: 8th February 2023

FELINES 1ST

England & Wales - Charity number 1185069

Accounts

ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2021

FELINES 1ST

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1185069

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

FELINES 1ST

(Charitable Incorporated Organisation)

CONTENTS

FELINES 1ST

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1185069
DATE OF REGISTRATION	28th August 2019
START OF FINANCIAL YEAR	6th April 2020
END OF FINANCIAL YEAR	5th April 2021
TRUSTEES AT 5TH APRIL 2021	J. Newton R.J Collins R.E Martin P. Cooper K. White (Appointed 21st February 2021) A. Harris (Appointed 21st February 2021) L. Devine (Resigned 30th November 2020)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Association Registered 28th August 2019

OBJECTS

For the public benefit to promote humane behaviour towards Cats by providing appropriate care, protection, treatment and security for Cats in and around the Surrey/Sussex area which are in need of care and attention by reason of sickness, maltreatment, poor circumstance or ill usage, in particular but not exclusively by; **a)** Rescuing Cats that that are in need, alone or vulnerable; **b)** Reuniting lost Cats with their owners; **c)** Rehoming Cats that have been rescued or are no longer wanted; **d)** Undertaking a trap, neuter and release programme for feral colonies; **e)** Providing Cat welfare education, including promoting the neutering of Cats.

CORRESPONDENCE ADDRESS	Felines 1st Pinnacle, 3rd Floor Station Way Crawley West Sussex RH10 1JH
PRIMARY BANKERS	HSBC Bank Plc 9 The Boulevard Crawley West Sussex RH10 1UT
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

FELINES 1ST

(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 5TH APRIL 2021

Report of the Trustees' for the year ending 5th April 2021
The trustees are pleased to present their annual report and financial statements of the charity for the year ended 5th April 2021.

The financial statements comply with the Statement of Recommended Practice – Accounting and Reporting by Charities (FRS102: SORP 2019) accounts, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland

1. Our Purpose and Activities

Felines 1st legal purpose, is to further the public benefit of promoting humane behaviour towards cats by providing appropriate care, protection, treatment and security for cats in and around the Surrey/Sussex area, which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

The main activities undertaken to deliver on its purpose, are:

a) Rescuing cats that are in need, alone or vulnerable;
b) Reuniting lost cats with their owners;
c) Rehoming cats that have been rescued or are no longer wanted;
d) Undertaking a ‘trap, neuter and release’ programme for feral colonies;
e) Providing cat welfare education, including promoting the neutering of cats.

Our Volunteers:
Felines 1st is staffed entirely by volunteers, there are no salaried employees in the organisation. The Charitable Incorporated Organisation (CIO) is therefore entirely dependent on the services provided by these volunteers.

The roles of volunteers include the governance, management, and all essential activities to delivering on the legal purpose of the CIO. Furthermore, membership of the CIO is open to anyone who is interested in furthering its purpose. The roles of the volunteers include those of trustees, and committee members, who oversee the following areas of responsibility: Governance and Management, Rescue, Reunite & Return Activities, Rehoming, Asset Management, Volunteer Engagement.

2. Achievements and Performance

Felines 1st began its second year of operational activities on 1st April 2020, having only started its operations on 28th August 2019. As a young charity, it is very impressive to see the achievements of approximately 17 volunteers, who have changed the lives of many cats in our community who were homeless, unwanted or had fallen on hard times due to no fault of their own.

It is only thanks to the hard work, dedication, and skills of the volunteers at Felines 1st that so much has been achieved from such a small organisation. During the reporting period, Felines 1st fulfilled both its mission and its legal purpose, through the following achievements and activities:

• We rescued 114 cats that were vulnerable and in difficult circumstances. Since our charity started, we have rescued 195 cats in total.

a. Some of these cats were born into vulnerability to un-neutered feral parents.

b. Some cats had been found homeless and abandoned, with no access to veterinary care and had to find food from waste bins and sympathetic public.

c. Some cats were rescued as they were at risk through proximity to busy roads.

Frequently, cats in need of help or rescue, are reported to us by members of the local community. Trapping and rescue of these animals is the responsibility of the Trapping and Rescue Officer.

• We rehomed 103 cats during the reporting period. Since our charity started, we have found homes for 144 cats in total:

a. Cats are only homed to carefully vetted households, to confirm that the adopters are responsible and are able to look after a cat, meeting all of its needs, and to ensure that the household is compatible with the specific needs of each cat. The finding of suitable homes is the responsibility of the Homing Officer.

b. All cats in our care are looked after by dedicated volunteers, either in outdoor pens, or indoors with our indoor fosterers. They are always provided with proper veterinary care, food, shelter, and an enriching environment. The welfare of all animals in our care, is the responsibility of the Welfare Officer.

• We have reunited 19 cats with their grateful owners, and have a page dedicated to lost cats https://felines1st.org/reunited-success-stories/ Here is an example of a cat successfully reunited with its owner: https://felines1st.org/lucky-lola/

• We provided cat welfare education to the general public through several means:

a. Through our website and social media forums including Facebook, Twitter and Instagram educational articles written for the general public. Some examples follow:

i. https://felines1st.org/welcoming-a-furry-feline-into-your-home-what-you-need-to-know/
ii. https://felines1st.org/rescue-stray-cat/
iii. https://felines1st.org/gollums-column/

b. At cat homing shows, we have promoted the neutering of cats and informed the public about the importance of microchipping and cat welfare.

c. All cats rehomed by Felines 1st are vet-checked, vaccinated, neutered (if age appropriate), flea- and worm-treated and microchipped.

d. Our rehoming procedure ensures that we screen prospective owners to ensure that vaccinations of other animals in their care, are completed and up to date. These discussions are not only for the benefit of a particular cat, but also provide the opportunity to inform the wider community about the importance of vaccinations.

We overcame a variety of challenges as the fallout from the COVID-19 pandemic continued. One of the most impactful factors was that we were unable to raise funds at face-to-face events such as our cat homing shows and car boot sales. Our income for this period mainly came from adoption fees for rehomed cats, financial grants, scrap metal and online sales. We faced other challenges including securing stocks of cat food, having limited access to veterinary services, and not being able to rehome cats during the first lockdown. We put contingencies in place to mitigate against stock shortages by ensuring that we held food and litter for at least 14 days. We maintained regular contact with all volunteers and in particular with fosterers to ensure that the needs of cats were met, and supplies of food and litter were always available, and access to veterinary services was possible if needed. Additionally:

a. We used our website and social media channels to make direct appeals for support and donations.

b. We featured and promoted easyfundraising.org.uk and Amazon Smile on our homepage, both linked to Felines 1st, as a way of generating income.

c. We enabled Felines 1st to be one of the first cat rescue charities to begin rehoming, following the revised government guidelines, by developing COVID-19 procedures aligned to guidance from Defra, the Canine and Feline Sector Group, and the Association of Dogs and Cats Homes (ADCH).

d. We continued to drive website traffic via our social media platform which engages a targeted audience and drove further engagement on our website through the publication of articles.

It is the responsibility of the trustees to ensure that we have sufficient funds to look after all the animals in our care, and financial prudence has been central to all our decision-making.

Highlights:

· The trustees decided to open an additional trustee role, to broaden the depth of experience within the charity.

· In May 2020, we applied to the Association of Dogs and Cats Homes (ADCH) for an Emergency Fund Grant and were awarded £2,500 which we could use to purchase food and pay for veterinary costs.

· In October 2020, we applied for and were awarded a financial grant from ADCH, to the value of £4,500 to purchase an outdoor cat pen and equipment to enable us to take on more volunteers. As a result of this grant:

a. We were able to purchase equipment which enabled us to take on an additional indoor fosterer.

b. We increased capacity at an established outdoor fosterer by installing more pens.

c. We have purchased more trapping equipment which has helped us to spread our trapping activities more widely, during which we rescued many cats and kittens. One such example case is Milly, a stray found at a travellers' site, who was rescued, vet-checked, neutered, and is now happily settled in her forever home: https://felines1st.org/milly/

· We have kept an online record of all the cats we have rehomed to help celebrate success, and engage the community: https://felines1st.org/success-stories/

· We have also continuously provided owner updates, which enables the public to see the difference the charity has made to both cats and people: https://felines1st.org/owner-updates/

3. Structure, Governance and Management

Governing Document

Felines 1st is a Charitable Incorporated Organisation (CIO), governed by its Constitution dated 26th August 2019. Membership of the CIO is open to anyone who is interested in furthering its purpose, subject to his or her agreement, and acceptance by the other members who by so doing, have in good faith agreed that the new membership would further the purpose of the CIO. A member may be an individual, a corporate body, or an individual or corporate body representing an organisation which is not incorporated.

Appointment of Trustees

During this reporting period, Laura Devine resigned as trustee due to work commitments. We thank her for the excellent way in which she fulfilled her role as an independent trustee, particularly in helping to set up the charity, and for her role as Chair during the period in which she served. We are pleased to report that we have appointed two new trustees, Avril Harris, and Kaitlin White, which has also broadened the depth and experience of our trustee board. Avril Harris is an independent trustee and will therefore not sit on our committee.

As set out in the Governing Document, the CIO will have a minimum of four trustees. At every annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office (or closest number to a third, if the number is not a multiple of three). The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed, or in addition to the existing trustees, provided that this does not exceed the maximum allowance of nine trustees.

Trustees

The trustees serving during the year and since the formation of the CIO until year-end were as follows:

	Trustee name	Dates acted if not for whole year	Name of body entitled to appoint trustee
1	Rosemary Collins	1-Apr-20 - 31-Mar-21	Charity trustees
2	Laura Devine	1-Apr-20 - 30-Nov-20	Charity trustees
3	Rosemary Martin	1-Apr-20 - 31-Mar-21	Charity trustees
4	Paul Cooper	1-Apr-20 - 31-Mar-21	Charity trustees
5	John Newton	1-Apr-20 - 31-Mar-21	Charity trustees
6	Kaitalin White	21-Feb-21 - 31-Mar-21	Charity trustees
7	Avril Harris	21-Feb-21 - 31-Mar-21	Charity trustees

3. Financial Review

Policy for Holding Reserves
Felines 1st has not yet been in a position to hold any cash reserves. However, this will likely change in the future when the charity has become more established, at which stage a policy on this would be set and implemented.

The Charity's Principal Sources of Funds
The principle sources of funds are received from three key areas:

- **Donations:**

a. Adoption donations: An important source of funds is made up of donations made by people when adopting a cat.

b. Other donations: We have a range of donors who provide financial support to the charity. We have those that donate regularly and others who make one-off donations. Many of these donors are found through publicising our activities on social media or at our events. Some of our volunteers are also financial donors.

- **Grant funding:**

a. We received a financial grant of £2,500 from ADCH in May 2020 to cover food and veterinary fees, and a financial grant of £4,500 in October 2020 to enable us to purchase an additional outdoor pen, trapping equipment and equipment for fosterers.

- **Fundraising through sale of goods & events:**

a. We raised funds from the sale of donated items at car boot sales, Banstead Antiques Fair and cat homing shows for part of the year, and also through donated scrap metal to a metal recycling company.

b. All our face-to-face fundraising events, including our flagship event, the Christmas Rehoming Show and Bazaar at the Hawth Theatre were cancelled due to COVID-19 restrictions.

Exemptions from Disclosure
We have no exemptions from disclosure.

Trustees' Responsibilities
The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on ……………………………………………………………………………………………………

Signed on their behalf by Trustee ………………………………………………………………………………………………

Printed Name:

FELINES 1ST

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2021

	Notes	Unrestricted Funds £	Restricted Funds £	**TOTAL 2020/21 £**	**TOTAL 2019/20 £**
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	**3a**	9,625	7,000	16,625	9,563
Charitable Activities	**3b**	8,410	-	8,410	4,783
Activities for Generating Funds	**3c**	7,401	-	7,401	8,292
Other Incoming Resources	**3d**	78	-	78	45
TOTAL INCOMING RESOURCES		**25,514**	**7,000**	**32,514**	**22,682**
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	**4a**	22,832	4,221	27,053	17,699
Governance Costs	**4b**	600	-	600	600
TOTAL RESOURCES EXPENDED		**23,432**	**4,221**	**27,653**	**18,299**
NET INCOMING (OUTGOING) RESOURCES		**2,081**	**2,779**	**4,860**	**4,384**
Funds Brought Forward		4,383	-	4,383	-
Transfer Between Funds		(56)	56	-	-
TOTAL FUNDS CARRIED FORWARD		**6,408**	**2,835**	**9,243**	**4,384**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 16 form part of these financial statements.

FELINES 1ST

(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 5TH APRIL 2021

	Note	Unrestricted Funds £	Restricted Funds £	**Total 05-Apr-21 £**	**Total 05-Apr-20 £**
Fixed Assets					
Tangible Assets	**2**	975	-	975	1,300
Investments	**6**	-	-	-	-
Total Fixed Assets		**975**	**-**	**975**	**1,300**
Current Assets					
Debtors & Prepayments	**8**	-	-	-	-
Cash at Bank and in Hand	**7**	9,379	2,835	12,214	4,527
Total Current Assets		**9,379**	**2,835**	**12,214**	**4,527**
Creditors: Amounts falling due within one year	**9**	3,946	-	3,946	1,443
NET CURRENT ASSETS		5,433	2,835	8,268	3,083
TOTAL ASSETS less current liabilities		**6,408**	**2,835**	**9,243**	**4,383**
Creditors: Amounts falling due in more than one year	**10**	-	-	-	-
NET ASSETS		**6,408**	**2,835**	**9,243**	**4,383**
Funds of the Charity					
General Funds		6,408	-	6,408	4,383
Restricted Funds	**5**	-	2,835	2,835	-
Total Funds		**6,408**	**2,835**	**9,243**	**4,383**

Approved by the Trustees on ……………………………………………………………………………………………………

Signed on their behalf by Trustee ……………………………………………………………………………………………

Printed Name:

FELINES 1ST
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2021

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
▪ the charity becomes entitled to the resources;
▪ the trustees are virtually certain they will receive the resources; and
▪ the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help
The value of any voluntary help received is not included in the accounts.

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds
These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds
These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds
These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets
Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2021

2. TANGIBLE FIXED ASSETS

		Fixture & Fitting	Equipment Cost	**Total 2020/21**
		£	£	£
Cost	06-Apr-20	-	1,625	1,625
Additions		-	-	-
Net Book Value at	05-Apr-21	-	1,625	1,625
Depreciation	06-Apr-20	-	325	325
Charge		-	325	325
Depreciation at	05-Apr-21	-	650	650
Net Book Value	05-Apr-21	**-**	**975**	**975**
Net Book Value	05-Apr-20	**-**	**1,300**	**1,300**

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
5th April 2021 : None
5th April 2020 : None

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2021

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	**TOTAL 2020/21** £	**TOTAL 2019/20** £
a) Donations, Grants & Legacies				
Gifts & Donations	9,625	-	9,625	9,563
Grants Received	-	7,000	7,000	-
	9,625	**7,000**	**16,625**	**9,563**
b) Charitable Activities				
Adoption Fees	8,000	-	8,000	4,270
Cat Work	350	-	350	490
Pet Plan	60	-	60	23
	8,410	**-**	**8,410**	**4,783**
c) Activities for Generating Funds				
Cat Homing Show	-	-	-	2,057
Fundraising Income	369	-	369	243
Sale of Goods	3,409	-	3,409	2,185
Stall Sales	3,623	-	3,623	3,807
	7,401	**-**	**7,401**	**8,292**
d) Other Incoming Resources				
Sundry Income	78	-	78	45
	78	**-**	**78**	**45**

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2021

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	**TOTAL 2020/21 £**	**TOTAL 2019/20 £**
a) Cost of Charitable Activities					
Advertising & Publicity		-	-	-	84
Calendar Costs		324	-	324	-
Cat Food & Litter Costs		168	-	168	1,281
Depreciation Expense		325	-	325	325
Equipment Costs		363	1,721	2,084	-
Hall Hire		-	-	-	600
Insurance Costs		257	-	257	254
Shelter Manager		78	-	78	78
Sundry Expenses		436	-	436	245
Veterinary Fees		20,881	2,500	23,381	14,832
		22,832	**4,221**	**27,053**	**17,699**

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	Note	Unrestricted Funds £	Restricted Funds £	**TOTAL 2020/21 £**	**TOTAL 2019/20 £**
b) Governance Costs					
Independent Examiners Fees	**9**	600	-	600	600
		600	**-**	**600**	**600**

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2021

5. RESTRICTED FUNDS

	Balance 06-Apr-20	Income	Expenditure	Transfers	**Balance 05-Apr-21**
	£	£	£	£	£
ADCH Grant Fund	-	7,000	4,221	56	2,835
	-	**7,000**	**4,221**	**56**	**2,835**

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund	Restricted Fund	**Total 05-Apr-21**	**Total 05-Apr-20**
	£	£	**£**	**£**
Cash at Bank & in Hand	9,379	2,835	12,214	4,527
	9,379	**2,835**	**12,214**	**4,527**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund	Restricted Fund	**Total 05-Apr-20**	**Total 05-Apr-20**
	£	£	**£**	**£**
Sundry Debtors	-	-	-	-
	-	**-**	**-**	**-**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund	Restricted Fund	**Total 05-Apr-20**	**Total 05-Apr-20**
	£	£	**£**	**£**
Sundry Creditors	3,346	-	3,346	843
Independent Examiners Fees	600	-	600	600
	3,946	**-**	**3,946**	**1,443**

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or ‘aims’ that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

FELINES 1ST

(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER’S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Felines 1st on the accounts for the year ended 5th April 2021 set out on pages 8 to 16.

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 Act

   have 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.

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

Date: