

**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)

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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 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
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PRIMARY BANKERS	HSBC Bank Plc 9 The Boulevard Crawley West Sussex RH10 1UT
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INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS
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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.

FELINES 1ST
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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2021

- 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.

FELINES 1ST
(Charitable Incorporated Organisation)
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2021

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

FELINES 1ST
(Charitable Incorporated Organisation)
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2021

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.

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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.

FELINES 1ST
(Charitable Incorporated Organisation)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2021

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
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FELINES 1ST

(Charitable Incorporated Organisation)

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

FELINES 1ST
(Charitable Incorporated Organisation)

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

FELINES 1ST
(Charitable Incorporated Organisation)

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
b) Governance Costs					
Independent Examiners Fees	9	600	-	600	600
		600	-	600	600

FELINES 1ST
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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.

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

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: