

**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
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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 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.

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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2022

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=jvznoxlcpa6>.

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.

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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2022

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.

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TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 5TH APRIL 2022

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.

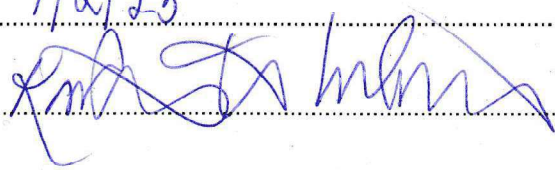
Trustees' Responsibilities

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
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**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.

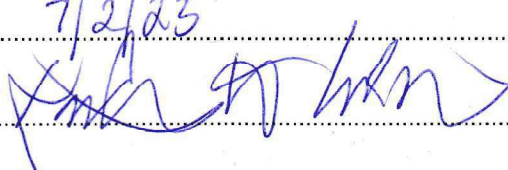
The notes on pages 10 to 17 form part of these financial statements.

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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: Kaitlyn White

FELINES 1ST
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**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.

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

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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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

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**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

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

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

d) Other Incoming Resources

Sundry Income	50	-	50	78
	50	-	50	78

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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
b) Governance Costs					
Independent Examiners Fees	9	650	-	650	600
Legal & Professional Fees		263	-	263	-
		913	-	913	600

FELINES 1ST

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**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.

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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

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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