

**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
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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
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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.

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

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-Oz8N7ZD3r68HI5IEZIEtKFY5L_mf2YaxJjpwaEnbz9SWaaFceYnDQ
- Instagram <https://www.instagram.com/felines1st/?igshid=jvznxolcpan6>.
- 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.

FELINES 1ST
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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2023

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.

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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
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**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.

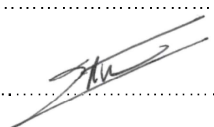
The notes on pages 10 to 17 form part of these financial statements.

FELINES 1ST
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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

FELINES 1ST
(Charitable Incorporated Organisation)

**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.

FELINES 1ST
(Charitable Incorporated Organisation)

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

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 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

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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

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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
b) Governance Costs					
Independent Examiners Fees	9	700	-	700	650
Legal & Professional Fees		123	-	123	263
		823	-	823	913

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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.

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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

FELINES 1ST
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2023

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