

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



FELINES 1ST

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1185069

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

FELINES 1ST
(Charitable Incorporated Organisation)

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FELINES 1ST
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LEGAL AND ADMINISTRATIVE INFORMATION

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

OBJECTS

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

CORRESPONDENCE ADDRESS	Felines 1st CCA, 1-2 The Orchard Gleneagles Court Brighton Road Crawley West Sussex RH10 6AD
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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 Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ
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FELINES 1ST
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 5TH APRIL 2024

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

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

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

1. Purpose and Activities

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

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

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

2. Achievements and Performance

Performance - Felines 1st started operations on 28th August 2019, and 6th April 2023 was the start of the charity's fifth year improving the lives of many cats who were homeless, unwanted, or in need of medical care. The Trustees are proud of the work of our small, local charity run entirely by volunteers. However, we recognise that the need for our services is increasing, and we aim to take on more volunteers and raise more funds to help more cats in need.

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

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

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

b. Reunification of lost cats with their owners – The Felines 1st website continues to support the local community by hosting a page of lost and found cats in the local region, <https://felines1st.org/reunite/>. with three rescued cats successfully being reunited with their owners.

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

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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2024

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

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

- Felines 1st website <https://felines1st.org/>
- Facebook <https://www.facebook.com/Felines1st>
- X (Twitter) https://twitter.com/felines_1st?fbclid=IwAR3ZX-Oz8N7ZD3r68HI5IEZIEtKFY5L_mf2YaxJjpwaEnbz9SWaaFceYnDQ
- Instagram <https://www.instagram.com/felines1st/?igshid=jvznolxpcan6>
- Links to some public outreach: <https://felines1st.org/rescue-stray-cat/>

3. Highlights

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

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

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

Website Updates - The charity has continued to keep both a public record of its rehomed cats and a log of updates from rehomed cat's owners on its website which serve to provide continued inspiration to its volunteers and enables public awareness of the charity's impact within their communities. Links to public record pages on website: <https://felines1st.org/success-stories/>; <https://felines1st.org/own-er-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
(Charitable Incorporated Organisation)
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2024

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

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

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

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

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

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

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

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

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

Trustees

the following Trustees served within the reporting period

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

6. Financial Review

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

FELINES 1ST
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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2024

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

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

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

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

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

Exemptions from Disclosure

We have no exemptions from disclosure.

Trustees' Responsibilities

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

The Law applicable to Charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Governing Document requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Governing Document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 26 January 2025

Signed on their behalf by Trustee M Hubbard

Printed Name:

MARCIA HIBBERD

FELINES 1ST
(Charitable Incorporated Organisation)

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

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

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

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

FELINES 1ST
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BALANCE SHEET
AS AT 5TH APRIL 2024

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

Approved by the Trustees on 26 January 2025

Signed on their behalf by Trustee M. Lister

Printed Name: MARGARET LISTER

FELINES 1ST
(Charitable Incorporated Organisation)

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

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

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

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

Assessment of Going Concern

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

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

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

Grants and Donations

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

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

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

Donated Services and Facilities

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

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

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

FELINES 1ST
(Charitable Incorporated Organisation)

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

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 2024

2. TANGIBLE FIXED ASSETS

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

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

5th April 2024 : None

5th April 2023 : None

FELINES 1ST
(Charitable Incorporated Organisation)

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

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations, Grants & Legacies				
Gifts & Donations	8,249	-	8,249	10,133
Grants Received	-	-	-	1,500
	8,249	-	8,249	11,633

b) Charitable Activities

Adoption Fees	7,387	-	7,387	6,373
Cat Work	202	-	202	450
Pet Plan	77	-	77	-
	7,666	-	7,666	6,823

c) Activities for Generating Funds

Fundraising Income	866	-	866	1,042
Sale of Goods	1,544	-	1,544	2,774
Stall Sales	8,608	-	8,608	8,133
	11,018	-	11,018	11,949

d) Other Incoming Resources

Sundry Income	50	-	50	115
	50	-	50	115

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

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Cost of Charitable Activities					
Advertising & Publicity		-	-	-	233
Cat Food & Litter Costs		1,053	1,343	2,396	2,066
Depreciation Expense		137	-	137	183
Hall Hire		325	-	325	325
Insurance Costs		-	-	-	232
Office Costs		99	-	99	42
Shelter Manager		468	-	468	252
Sundry Expenses		684	-	684	787
Veterinary Fees		20,613	-	20,613	24,077
Veterinary Products		341	-	341	310
Volunteers Expenses		-	-	-	80
Website Costs		392	-	392	270
		24,112	1,343	25,455	28,857
b) Governance Costs					
Independent Examiners Fees	9	840	-	840	700
Legal & Professional Fees		123	-	123	123
		963	-	963	823

FELINES 1ST
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2024

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

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

PREVIOUS FINANCIAL YEAR

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

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

FELINES 1ST
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2024

6. INVESTMENTS

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

7. CASH AT BANK AND IN HAND

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

8. DEBTORS AND PREPAYMENTS

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

11. NET ASSETS BETWEEN FUNDS

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

FELINES 1ST
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2024

12. STAFF COSTS AND NUMBERS

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

13. TRUSTEES AND OTHER RELATED PARTIES

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

14. RISK ASSESSMENT

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

15. RESERVES POLICY

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

16. PUBLIC BENEFIT

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

FELINES 1ST
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

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

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility:

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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



Date: 5th February 2025