

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



FELINES 1ST

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1185069

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

FELINES 1ST
(Charitable Incorporated Organisation)

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FELINES 1ST
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

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

OBJECTS

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

CORRESPONDENCE ADDRESS	Felines 1st CCA, 1-2 The Orchard Gleneagles Court Brighton Road Crawley West Sussex RH10 6AD
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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 2025

Report of the Trustees' for the year ending 5th April 2025

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

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

1. Purpose and Activities

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

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

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

2. Achievements and Performance

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

During the reporting period from 6 April 2024 to 5 April 2025, Felines 1st fulfilled both its mission and its legal purpose through the following achievements and activities:

a. Rescue of cats in need, alone or vulnerable – 116 rescued or surrendered cats were supported by Felines 1st, of which 15 were born in our care. The local public remains our highest contributor for bringing to our attention a cat in need of assistance however the number of owners recognising us as a channel for support is on the increase especially with the ongoing cost of living crisis. The use of humane traps has enabled us to rescue 5 of these cats, who were abandoned, lost, or from identified feral colonies.

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

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

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

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

FELINES 1ST
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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2025

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

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

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

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

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

3. Highlights

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

Community Partnership – Felines 1st is grateful for its continuing Community Partnership with Pets Foundation which enables fundraising through Pets At Home store in Crawley as well as donations of pallets of food and litter and other cat supplies. These donations have proved invaluable as, since this partnership was formed it has enabled expenditure on food and supplies to significantly reduced, freeing up monies for veterinary care. Volunteers are encouraged to go in store throughout the year to fundraise, recruit volunteers and supporters, and raise awareness of the work we do for their local community.

In addition, we have a donation bin at the store, allowing supporters to purchase food donations for the cats in our care, which are collected regularly by one of our volunteers and given into our care for distribution to our fosterers. As part of the Community Partnership, we also benefit from a share of store charity fundraising twice a year, in exchange for our time in store.

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

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

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

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

FELINES 1ST
(Charitable Incorporated Organisation)
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2025

4. Governance, Structure and Management

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

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

a. Volunteer Roles

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

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

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

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

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

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

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

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

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

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

FELINES 1ST
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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2025

Trustees

the following Trustees served within the reporting period

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

6. Financial Review

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

a. Policy for Holding Reserves

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

b. Principal Sources of funds

The charity received funds from three key areas during this reporting period:

- i. **Donations** from a range of donors, some of whom donate regularly (including some Felines 1st volunteers).
- ii. **Donations** via community partnerships.
- iii. **Fundraising** through activities such as car boots sales, market stalls, antique fairs, online sales of donated goods, as well as the sale of donated scrap metal to a metal recycling company.

Exemptions from Disclosure

The charity has no exemptions from disclosure.

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

Trustees' Responsibilities

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

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

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

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

Approved by the Trustees on 26/1/26

Signed on their behalf by Trustee M Hibbard

Printed Name:

MARCA A HIBBARD

FELINES 1ST
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2025**

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

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

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

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BALANCE SHEET
AS AT 5TH APRIL 2025

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

Approved by the Trustees on 26/1/26

Signed on their behalf by Trustee M. Hibberd

Printed Name:

MARUA HIBBERD

FELINES 1ST
(Charitable Incorporated Organisation)

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

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

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

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

Assessment of Going Concern

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

Incoming Resources

Recognition of Incoming Resources

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

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

Incoming Resources with Related Expenditure

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

Grants and Donations

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

Tax Reclaims on Donations and Gifts

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

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Donated Services and Facilities

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

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

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

FELINES 1ST
(Charitable Incorporated Organisation)

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

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 2025

2. TANGIBLE FIXED ASSETS

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

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

5th April 2025 : None

5th April 2024 : None

FELINES 1ST
(Charitable Incorporated Organisation)

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

3. INCOMING RESOURCES

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

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

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
a) Cost of Charitable Activities					
Bank Charges		8	-	8	-
Cat Food & Litter Costs		237	-	237	2,396
Depreciation Expense		103	-	103	137
Hall Hire		752	-	752	325
Office Costs		27	-	27	99
Rent & Rates		1,071	-	1,071	-
Shelter Manager		384	-	384	468
Sundry Expenses		462	-	462	684
Veterinary Fees		29,210	1,991	31,201	20,613
Veterinary Products		310	-	310	341
Website Costs		400	-	400	392
		32,964	1,991	34,955	25,455
b) Governance Costs					
Independent Examiners Fees	9	900	-	900	840
Legal & Professional Fees		398	-	398	123
		1,298	-	1,298	963

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

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

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

PREVIOUS FINANCIAL YEAR

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

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

FELINES 1ST
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2025

6. INVESTMENTS

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

7. CASH AT BANK AND IN HAND

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

8. DEBTORS AND PREPAYMENTS

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

11. NET ASSETS BETWEEN FUNDS

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

FELINES 1ST
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2025

12. STAFF COSTS AND NUMBERS

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

13. TRUSTEES AND OTHER RELATED PARTIES

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

14. RISK ASSESSMENT

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

15. RESERVES POLICY

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

16. PUBLIC BENEFIT

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

FELINES 1ST
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

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

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility:

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

Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

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

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

have not been met; or

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

K. Collaku MAAT
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Ground Floor Offices
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Arundel
West Sussex
BN18 9AJ



Date: 30th January 2026