

Kotor Kitties Charitable Incorporated Organisation
Registered Charity No. 1189591

ANNUAL ACCOUNTS & TRUSTEES' REPORT
For the year ended 31st May 2022

Kotor Kitties is a registered charity whose purpose is to relieve the suffering and distress of community cats in municipalities of Montenegro, particularly through the sterilisation of such animals.

Trustees:

Mrs Melanie Davies - Chair
Ms Victoria Belchamber
Ms Rosie Davies
Ms Faye Morley-Vaughan
Ms Tamsyn Ross

Bankers:

The Co-operative Bank Plc
1 Balloon Street
Manchester M60 4EP

Registered Office:

79 Warwick Avenue
Bedford
MK40 2EG

Kotor Kitties Charitable Incorporated Organisation TRUSTEES' REPORT

This is the first report of the Trustees for the CIO.

STRUCTURE AND GOVERNANCE

Kotor Kitties is a Charitable Incorporated Organisation (CIO) not having a share capital, having its constitution and objectives set out in a document dated 21st May 2020.

The Trustees are empowered to exercise all the powers of the CIO subject to its constitution and charity law.

During the year, there were five trustees (as above) and all offer themselves for reappointment.

RISK MANAGEMENT AND RESERVE POLICY

There is negligible risk in the operation of Kotor Kitties.

It is the policy of Kotor Kitties not to commit to monies to vets in Montenegro or the major part of overheads unless funds are available. Overheads amount to no more than one hundred pounds and by prudent management of reserves are covered multiple times.

OBJECTIVES AND PRINCIPAL ACTIVITIES

Kotor Kitties is a registered charity dedicated to the relief from suffering and distress of community cats in communities in Montenegro, particularly through the sterilisation of such animals. Our current focus is on stray and feral cats.

Kotor Kitties works very closely with a non-profit organisation of the same name that is registered in the USA. We share our aims, values, expertise, a website covering three languages (English, Montenegrin and Russian) and social media sites. We also have a specialised cat sterilisation tracker tool available which is accessible by all partner vets and charity personnel. This was created free of charge by a volunteer.

The principal activity is to provide funds to veterinary professionals in Montenegro for sterilisation surgery and minor ancillary care to the animals. Currently Kotor Kitties (UK) has contracts with three veterinary clinics in Montenegro, all of whom have satisfied the conditions of working with our charity.

The Trustees confirm that the Charity Commission's general guidance on public benefit has been considered in relation to the objectives of the Charity. The report sets out those objectives and describes how they have been met in the current year.

Kotor Kitties Charitable Incorporated Organisation

REVIEW OF ACTIVITIES IN THE YEAR 2021/2022

In our second year, Kotor Kitties has been able to fund sterilisation surgeries to a large number of community cats in Montenegro. The sterilisation message of feral cat control is becoming more widely known in Montenegro and we are aided by volunteers in the country that we are supporting.

In this last financial year of operating, we were lucky enough to receive three grants; The Marchig Trust awarded a grant of £5,000, The Jean Salisbury awarded a grant of £5,000 and SNIP International awarded Kotor Kitties a grant of £5,570.

Kotor Kitties (UK and USA) have to 31st May 2022 sterilised 6,362 cats. Using the UK money alone for the last 12 months has contributed to sterilising 770 cats (estimated due to gender split and currency conversion).

During this year Kotor Kitties had contracts with 3 vets in Montenegro. We further developed our Data Entry of Surgeries system to introduce cat colony and also equipment loan tracking. Additionally, our website was also translated to Russian by a volunteer.

FINANCIAL RESULTS AND ACCOUNTS

As shown in the Receipts and Payments account Income exceeded Expenditure for the year ended 31st May 2022 resulting in a cash increase of £91. The accounts are prepared on a 'receipts and payments' basis as prescribed by the Charity Commission and the CIO governing document.

CURRENT AND FUTURE OPERATIONS

Our priority for the second half of 2022 and beyond will be to further sterilisation as a solution to the abandoned animal situation in Montenegro. Progress has already been made in this respect. This will help increase awareness about what we do and how we can help more communities in Montenegro.

FUTURE POLICY AND DONATIONS

In order to create greater impact, we will review our fundraising/marketing strategies to increase income where possible thereby increasing our ability to sterilise more animals.

We will continue to support the education and training programmes available in Montenegro to volunteers interested in trapping and taking cats to our partner vets.

Finally, we wish to thank all our Donors. Their support is invaluable in helping us to meet our aims and we are keen to encourage others to donate and join us in fulfilling our mission so that real progress is made in promoting respect for and humane treatment of stray and feral cats.

Melanie Davies – Chair

Date 10th September 2022

Kotor Kitties Charitable Incorporated Organisation

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements for each financial year giving details of Income and Expenditure in the year together with assets and liabilities.

The Trustees also acknowledge their responsibility to keep proper accounting records that disclose with reasonable accuracy at any time the financial position of the CIO.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Kotor Kitties Charitable Incorporated Organisation
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MAY 2022

	2022/2021	2021/2020
	£	£
<u>Receipts</u>		
Individual Donations (including Gift Aid)	6,283	4,410
Grant	15,570	4,500
Online Shopping portals	146	146
Calendar sales	829	301
Card Sales	196	0
Total Receipts	<hr/> 23,024	<hr/> 9,357
<u>Payments</u>		
Payments for Veterinary Services	21,479	8,519
Bank Charges	256	90
Foster Charges	300	0
Merchandise expenses	890	47
Total Payments	<hr/> 22,926	<hr/> 8,656
Net of Receipts/Payments	<hr/> 98	<hr/> 700

<u>Cash funds</u>	Unrestricted	Restricted	Total Cash	2021/2020
	Cash	Cash	Cash	Cash
	£	£	£	£
Brought Forward 1st June 2021	700	0	700	0
Added to in year	98	0	98	700
Transferred in year	0	0	0	0
Carry Forward 31st May 2022	<hr/> 798	<hr/> 0	<hr/> 798	<hr/> 700

Kotor Kitties Charitable Incorporated Organisation
STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MAY 2022

	2022/2021	2022/2021
CURRENT ASSETS	£	£
Debtors Gift Aid	142	333
Cash at bank	798	700
	<u>940</u>	<u>1,033</u>

The accounts have been prepared under the receipts and payments basis of accounting as prescribed by the Charity Commission and the charity's governing documents.

For the year, ending 31st May 2021 the CIO was entitled to exemption from audit as its income was below the required threshold.

The trustees acknowledge their responsibility for complying with the requirements of the Charity Commission with respect to accounting records and for the preparation of accounts.



Approved by the Board of Trustees

Date : 10th September 2022

Melanie Davies, Chair

Kotor Kitties Charitable Incorporated Organisation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2022

1. ACCOUNTING POLICIES

The financial statements have been prepared on a receipts and payments basis in accordance with the prescribed format of the Charity Commission.

Voluntary income is received in the form of donations from individuals, grants from charitable funds and online shopping portals such as Amazon Smile. Certain administrative, publicity and some travel costs are borne by the Trustees and not reimbursed.

- i) Grants from charitable funds are included in the Statement of Financial Activities when payment has been received.
- ii) Where significant income arises from occasional promotional events, such income is shown separately before deduction of expenses and the related expenditure, if material, is also shown separately.

Expenditure is included in the Statement of Financial Activities when paid and noted separately are any outstanding liabilities when incurred including constructive obligations, if any have arisen.

2. VOLUNTARY SERVICES

Kotor Kitties has no employees. All its activities are carried out on a voluntary basis.

The Trustees are prohibited from receiving any remuneration for their services under the terms of the constitution unless such services are provided in a professional capacity. There were no such professional charges in the year.

3. TAXATION

No liability to or refund of UK tax arises as a result of these accounts.

4. UNRESTRICTED FUND

This represents the cumulative surplus of income over expenditure and is generally available to meet expenditure incurred by the company as detailed above.

5. CONSTITUTION

Kotor Kitties was incorporated as a CIO on 21st May 2020 and the liability of each member is limited to £0.

Kotor Kitties Charitable Incorporated Organisation

Independent examiner's report to the trustees of Kotor Kitties Charitable Incorporated Organisation

I report to the trustees on my examination of the accounts of the Kotor Kitties Charitable Incorporated Organisation ('Trust') for the year ended 31 May 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *Sadaf Zarif*

Name: Sadaf Zarif

Relevant professional qualification or membership of professional bodies (if any): ACCA 1695690

Address: 41 The Chase, Keighley, BD20 6HU

Date: 4th November 2022.