

GREEK CAT WELFARE SOCIETY (UK)

England & Wales · Charity number 1008057

Details

Other names	GCWS
Status	Registered
Legal form	Charitable company
Company number	02656337
Registered	1992-02-10
Register	View on the Charity Commission register

Contact

Address	Flat 1 26 East Street Bridport DT6 3LF
Phone	01308427711
Email	wigel2001@yahoo.com
Website	www.greekcats.org.uk

Activities

Objects: 1. TO PROMOTE AND EDUCATE THE PUBLIC IN GREECE IN THE CARE AND WELFARE OF CATS. 2. TO RELIEVE THE SUFFERING OF CATS WHO ARE IN NEED OF CARE AND ATTENTION.

Activities: The principal objects of the Society are to promote, and educate the public in Greece in, the care and welfare of cats in their country, and to relieve suffering of cats in need of care and attention, in particular by way of trap-neuter-return operations.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** GREECE
- Greece

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£341,637	£183,837	-	-
2023-12-31	£167,442	£155,649	-	-
2022-12-31	£255,539	£211,587	-	-
2021-12-31	£202,108	£119,883	-	-
2020-12-31	£94,888	£125,605	-	-

Trustees

Name	Role	Appointed
Adrian James Caunter MRCVS		2025-11-16
CAROLYN MURRAY		2025-04-05
NIGEL DAVID LETHEREN		
Peter Richard Brown		2017-11-19
Philip Agate		2015-11-08
Sophie Louise Charvill-Wells		2025-03-06

GREEK CAT WELFARE SOCIETY (UK)

England & Wales - Charity number 1008057

Accounts

Company No: 2656337
Incorporated in England

Registered Charity
No: 100 8057

THE GREEK CAT WELFARE SOCIETY (UK)
(LIMITED BY GUARANTEE)

DIRECTORS' AND TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

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THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2024

The directors and trustees submit their annual report to the members, together with the accounts for the year ending 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard—102 (effective 1st January 2019), in preparing the annual report and accounts of the charity.

Status

The society is a registered charity and a company limited by guarantee without share capital, and subject to its memorandum and articles of association as its governing document.

Objects and activities of the charity

The principal objects of the charity continue to be to promote, and educate the public in Greece in, the care and welfare of cats in their country and to relieve the suffering of cats in need of care and attention. These objectives are principally achieved by:

1. Providing volunteer veterinary EU surgeons, registered veterinary nurses and others for neutering campaigns in Greece.
2. Promoting the care and treatment of cats by vets, in particular facilitating and encouraging the neutering of cats.
3. Establishing and giving financial, advisory and material support to local groups throughout Greece to carry out the aims of the charity.
4. Co-operating with other animal charities in Greece to promote animal welfare and educate the public in general animal welfare.
5. Maintaining an international following with a newsletter providing advice and encouraging discussion about cat welfare.
6. Educating the public in the benefit of using veterinary services for sick or injured cats and in the benefits of having cats neutered.

The principal factors affecting the charity's ability to achieve its objectives are the availability of EU vets and nurses to neuter stray cats, local cat welfare volunteers, organising and fund-raising volunteers; regular donations; and proper governance and direction of resources.

Operational matters

The work undertaken by the charity continued neutering remaining our first priority. Visits in 2024 by volunteer vets have again been restricted in 2024, due to the ongoing issue of registration. We are hoping that the registration process will in the future be simplified to enable volunteer vets to resume visits to Greece at previous levels. We are however continuing our neutering programme using local vets and EU vets travelling around neutering for us. This funding has helped neuter with one off neutering payments and our regular grant funding to groups has allowed these groups to neuter in excess of 5,000 cats. To date neutering numbers in 2025 have increased from those achieved in 2024.

In addition to the services of nurses and local cat welfare volunteers, the charity on occasion receives donations of medical supplies.

THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2024

The charity continued to co-operate with, amongst other organisations, Nine Lives Greece, Animal Rescue Kos, and many small local volunteer groups with aims in line with the objects of this charity. Grants to such groups, of which around 20 now receive regular financial support from us, totalled £171,586 in 2024. In view of the management workload of supporting these and the limited number of our own available volunteers, we are not undertaking ongoing support for new projects. We are, however, considering requests for one-off grants to new projects case by case.

The charity has strengthened its project management arrangements. A small team now awards and administers grants to supported groups in a managed way. Improved finances (see below) enabled us to increase our grants. We were also able to provide new and updated equipment to many of our supported projects.

Efforts continue in disposing of the site of the former sanctuary project at Langada for development and use by a local animal welfare charity; a local charity has now been re-established, and we are monitoring progress with the transfer.

Finance and reserves

Our financial result for 2024, was a surplus of £157,800 (2023: surplus £11,793). Our net assets at 31.12.24 stood at £823,838 (31.12.23: £666,038).

The bulk of the charity's funds held at any one time are allocated to specific projects or purposes. At 31.12.23 these totalled £381,380, comprising £14,780 for disposing and supporting the subsequent development of the Langada site, £4,100 designated by the trustees for other specific projects or purposes and £350,000 for a medium term investment fund to generate future investment income to enable an increase in grants to other organisations and local volunteer groups in Greece. It is intended that these funds will be utilised over a 10 year period from 2025 for that purpose. The funds have been invested in charitable investment funds in 2020 by the Trustees. There was also a contingency fund of £12,500. Our other net current assets, totalling at that point £442,458 represented our unallocated funds available for general use into 2025. All our funds except those specified by donors as to purpose, and a nominal value of £1 attributed to the Langada site, constitute reserves (£823,838).

Further financial details are in the attached accounts.

THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2024

Governance

Trustees are appointed and retire at Annual General Meetings, or by the trustees in between these. The trustee body during the year comprised a veterinary surgeon, IT consultant and one chartered accountant, all with significant experience relevant to the charity's activities and needs.

The trustees meet twice per year, one of these being co-scheduled with the Annual General Meeting. All other key UK-based volunteers are invited to attend. Close contact is maintained between meetings. Decisions are made by consensus, or ultimately on a majority trustee vote.

The following served during the year, and except as stated remain in post at the date of this report:

Phil Agate (Webmaster)

Nigel Letheren (Chairman)

Peter Brown (Veterinary adviser)

Helen Wright (resigned 05.04.2025)

Additional trustees appointed to the date of this report were:

Sophie Charvill-Wells (appointed 06.03.2025)

Carolyn Murray (appointed 05.04.2025)

The major risks to which the charity is exposed, as identified by the trustees, are kept under review, and systems or procedures established to manage those risks. Current risks include those arising from low numbers of both organising volunteers and trustees, and the effects of the economic crisis on Greek attitudes to cats.

The trustees have complied with their duty under the Charities Act 2011 to have regard to guidance published by the Charity Commission regarding public benefit.

Registered office for charity purposes: 1st Floor, 26 East Street, Bridport, Dorset, DT6 3LF

Registered office for Companies Act purposes: 2 Victoria Grove, Bridport, Dorset DT6 3AA

Accountants and independent examiners: Martin and Company, 2 Victoria Grove, Bridport, Dorset DT6 3AA

Fund-raising and publicity

We continued our fund-raising and publicity work, through local events, collecting boxes, our newsletter, membership work, our website, Facebook, Instagram and advertising via friendly outlets. Our membership continues to flourish, at around 600. Approaches to companies and charitable trusts were suspended due to the significant improvement in our reserves in recent years.

THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2024

Statement of directors' and trustees' responsibilities

The trustees are responsible for preparing and approving this report.

Company law requires the directors to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these accounts the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the company will continue in operation

The directors are responsible for keeping adequate and proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. 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.

This report, which has been prepared taking advantage of special exemptions applicable to small companies, was approved by the trustees on 16th October 2025 and signed on their behalf by:

.....
N.D. Letheren
Director

THE GREEK CAT WELFARE SOCIETY (UK)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31st DECEMBER 2024

I report on the accounts of the company for the year ended 31st December 2024 which are set out on pages 6 to 11.

Respective responsibilities of the trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charities.
 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.

.....
 B.R. Kenway FCCA

Martin and Company
 Chartered Tax Advisers
 and Accountants
 2, Victoria Grove
 Bridport, Dorset, DT6 3AA

16th October 2025

THE GREEK CAT WELFARE SOCIETY (UK)Company No: 2656337(LIMITED BY GUARANTEE)BALANCE SHEETAS AT 31ST DECEMBER 2024

	<u>Notes</u>	<u>2024</u> <u>£</u>	<u>2023</u> <u>£</u>
FIXED ASSETS			
Tangible assets	2	<u>1</u>	<u>1</u>
Investments		<u>391,871</u>	<u>370,477</u>
		391,872	370,478
CURRENT ASSETS			
Debtors	3	-	-
Cash at bank and on hand		<u>432,607</u>	<u>296,209</u>
		432,607	296,209
CREDITORS			
Amounts falling due within one year	4	<u>(641)</u>	<u>(649)</u>
NET CURRENT ASSETS		<u>431,966</u>	<u>295,560</u>
NET ASSETS		<u>£823,838</u>	<u>£666,038</u>
CAPITAL AND RESERVES			
Accumulated Fund -			
Unrestricted funds		<u>442,458</u>	<u>284,658</u>
Designated funds		<u>381,380</u>	<u>381,380</u>
Restricted funds		<u>-</u>	<u>-</u>
		<u>£823,838</u>	<u>£666,038</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this balance sheet.

THE GREEK CAT WELFARE SOCIETY (UK)
(LIMITED BY GUARANTEE)

BALANCE SHEET (CONTINUED)

DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3)
FOR THE YEAR ENDED 31ST DECEMBER 2024

In approving these financial statements as directors of the Company, we hereby confirm:

- (a) that for the year stated above, the Company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st December 2024
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the Company keeps accounting records which comply with Section 386; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 16th October 2025 and signed on its behalf by

N.D. Letheren
Director

The notes on pages 9 to 11 form an integral part of these financial statements.

THE GREEK CAT WELFARE SOCIETY (UK)(LIMITED BY GUARANTEE)STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31ST DECEMBER 2024

SUMMARY INCOME AND EXPENDITURE ACCOUNT	Total 2024	General Fund	Restricted Funds	Designated Funds	Total 2023
<u>Income</u>					
Subscriptions and donations and Gift Aid	73,661	73,661	-	-	41,052
Grants	-	-	-	-	5,300
Fundraising	8,423	8,423	-	-	14,069
Investment income	15,735	15,735	-	-	13,720
Legacies received	222,424	222,424	-	-	68,852
Total Income	320,243	£320,243	-	-	£142,993
<u>Expenditure</u>					
Direct charitable expenditure grants to Greece for Cat welfare	171,586	171,586	-	-	144,672
Veterinary expenses, travel and other expenditure in Greece and support costs	7,157	7,157	-	-	4,359
	178,743	178,743	-	-	149,031
Cost of generating funds	4,149	4,149			4,516
Governance of the charity – note 6	945	945			2,102
Total Expenditure	£183,837	£183,837	-	-	£155,649
Net gain on investments (loss)	21,394	21,394	-	-	24,449
Transfers to designated funds	-	-	-	-	-
Transfers from designated funds	-	-	-	-	-
Net income (expenditure) for the year	157,800	157,800	-	-	11,793
Total Funds Brought Forward at 1st January 2024	666,038	284,658	-	381,380	654,245
Total Funds Carried Forward at 31st December 2024	£823,838	£442,458	-	£381,380	£666,038

THE GREEK CAT WELFARE SOCIETY (UK)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparation of accounts

- a) The financial statements have been prepared in accordance with the 2nd edition of the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019); Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparatives was required. In the event no restatements were required.

- b) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which can not be recovered.
- c) Resources expended are allocated to the particular activity where the cost including staff salaries relates directly to that activity.
- d) Unrestricted funds are other incoming resources receivable without specified purpose, budgetary conditions or contracts and are available as general funds.
- e) Restricted funds are to be used for specific purposes as laid down by the guarantor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.
- f) Investments held are shown at market value at the balance sheet date. Any surplus/deficit is reflected in the statement of financial activities.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

2. FIXED ASSETS

	Freehold land and buildings	Total
Tangible fixed assets		
Cost	£	£
At 1st January 2024	129,043	129,043
Additions	-	-
	<u> </u>	<u> </u>
At 31st December 2024	£129,043	£129,043
	<u> </u>	<u> </u>
Depreciation		
At 1st January 2024	129,042	129,042
Charge for period	-	-
	<u> </u>	<u> </u>
At 31st December 2024	£129,042	£129,042
	<u> </u>	<u> </u>
Net book value		
At 31st December 2024	1	1
	<u> </u>	<u> </u>
At 31st December 2023	1	1
	<u> </u>	<u> </u>

3. DEBTORS

	2024	2023
	£	£
Due within one year		
Other debtors	-	-
Prepayments	-	-
	<u> </u>	<u> </u>
	-	-
	<u> </u>	<u> </u>

4. CREDITORS

Amounts falling due within one year		
Trade creditors	£641	£649
	<u> </u>	<u> </u>

5. CAPITAL AND RESERVES

The income funds include designated funds set aside out of unrestricted funds by the trustees for specific purposes and contingencies.

	Balance	Funds expended	Balance
	31st December 2024	Or designated	31st December 2023
		in year	
Sanctuary disposal/support	14,780	-	14,780
Contingency reserve	16,600	-	16,600
General purpose fund	350,000	-	350,000
	<u> </u>	<u> </u>	<u> </u>
	£381,380	-	£381,380
	<u> </u>	<u> </u>	<u> </u>

THE GREEK CAT WELFARE SOCIETY (UK)
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

6. GOVERNANCE EXPENDITURE

	<u>2024</u> £	<u>2023</u> £
Governance costs	£945	£2,102
	<u> </u>	<u> </u>

7. SURPLUS/(DEFICIT) FOR THE YEAR

The surplus of income over expenditure for the year is stated after charging

	<u>2024</u> £	<u>2023</u> £
Depreciation of tangible fixed assets	-	-
	<u> </u>	<u> </u>

8. RELATED PARTIES AND STAFF COSTS

No remuneration was paid to trustees in the year, expenses reimbursed to them totalled £ -
There were no staff remunerated in the year.

9. INVESTMENTS

	<u>2024</u> £	<u>2023</u> £
Market value at 31.12.23	370,477	346,028
Net Gain on revaluation in year	21,394	24,449
Net Loss on revaluation in year	-	-
	<u> </u>	<u> </u>
Market value	£391,871	£370,477
	<u> </u>	<u> </u>

Investment was made in March 2020 in the Quilter Investments Limited QC Global Growth Fund.

GREEK CAT WELFARE SOCIETY (UK)

England & Wales - Charity number 1008057

Accounts

Company No: 2656337
Incorporated in England

Registered Charity
No: 100 8057

THE GREEK CAT WELFARE SOCIETY (UK)
(LIMITED BY GUARANTEE)

DIRECTORS' AND TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

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REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2023

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2. Promoting the care and treatment of cats by vets, in particular facilitating and encouraging the neutering of cats and providing shelter for stray cats not suitable for re-homing in Greece.
3. Establishing and giving financial, advisory and material support to local groups throughout Greece to carry out the aims of the charity.
4. Co-operating with other animal charities in Greece to promote animal welfare and educate the public in general animal welfare.
5. Maintaining an international following with a periodic magazine providing advice and encouraging discussion about cat welfare.
6. Producing free literature for the public with general and veterinary advice on the care of cats.
7. Educating the public in the benefit of using veterinary services for sick or injured cats and in the benefits of having cats neutered.

The principal factors affecting the charity's ability to achieve its objectives are the availability of UK and other volunteer vets and nurses to neuter stray cats, local cat welfare volunteers, organising and fund-raising volunteers; regular donations; and proper governance and direction of resources.

Operational matters

The work undertaken by the charity continued apace, neutering remaining our first priority. Visits in 2023 by volunteer vets have again been restricted in 2023, due to the ongoing issue of registration and the effects of the pandemic. We are hoping that the registration process will in the future be simplified to enable volunteer vets to resume visits to Greece at previous levels. We are however continuing our neutering programme using local vets and EU vets travelling around neutering for us. This funding has helped neuter with one off neutering payments and our regular grant funding to groups has allowed these groups to neuter in excess of 5,000 cats. To date neutering numbers in 2024 have increased from those achieved in 2023.

In addition to the services of nurses and local cat welfare volunteers, the charity on occasion receives donations of medical supplies and food from pharmaceutical companies, veterinary practices and cat food suppliers.

THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2023

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Finance and reserves

Our financial result for 2023, was a surplus of £11,793 (2022: surplus £43,952). Our net assets at 31.12.23 stood at £666,038 (31.12.22: £654,245).

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Further financial details are in the attached accounts.

THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
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Governance

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The trustees have complied with their duty under the Charities Act 2011 to have regard to guidance published by the Charity Commission regarding public benefit.

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- prepare the accounts on a going concern basis unless it is inappropriate to presume that the company will continue in operation

The directors are responsible for keeping adequate and proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. 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.

This report, which has been prepared taking advantage of special exemptions applicable to small companies, was approved by the trustees on _____ and signed on their behalf by:

.....
N.D. Letheren
Director

THE GREEK CAT WELFARE SOCIETY (UK)INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEESFOR THE YEAR ENDED 31st DECEMBER 2023

I report on the accounts of the company for the year ended 31st December 2023 which are set out on pages 6 to 11.

Respective responsibilities of the trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charities.
 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.

.....
B.R. Kenway FCCA

Martin and Company
Chartered Tax Advisers
and Accountants
2, Victoria Grove
Bridport, Dorset, DT6 3AA

THE GREEK CAT WELFARE SOCIETY (UK)Company No: 2656337(LIMITED BY GUARANTEE)BALANCE SHEETAS AT 31ST DECEMBER 2023

	<u>Notes</u>	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
FIXED ASSETS			
Tangible assets	2	1	1
Investments		370,477	346,028
		370,478	346,029
CURRENT ASSETS			
Debtors	3	-	-
Cash at bank and on hand		296,209	308,859
		296,209	308,859
CREDITORS			
Amounts falling due within one year	4	(649)	(643)
NET CURRENT ASSETS		295,560	308,216
NET ASSETS		£666,038	£654,245
CAPITAL AND RESERVES			
Accumulated Fund -			
Unrestricted funds		284,658	272,865
Designated funds		381,380	381,380
Restricted funds		-	-
		£666,038	£654,245

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this balance sheet.

THE GREEK CAT WELFARE SOCIETY (UK)
(LIMITED BY GUARANTEE)

BALANCE SHEET (CONTINUED)

DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3)
FOR THE YEAR ENDED 31ST DECEMBER 2023

In approving these financial statements as directors of the Company, we hereby confirm:

- (a) that for the year stated above, the Company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st December 2023
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the Company keeps accounting records which comply with Section 386; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on _____ and signed on its behalf by _____

N.D. Letheren
Director

The notes on pages 9 to 11 form an integral part of these financial statements.

THE GREEK CAT WELFARE SOCIETY (UK)(LIMITED BY GUARANTEE)STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31ST DECEMBER 2023

SUMMARY INCOME AND EXPENDITURE ACCOUNT	<u>Total 2023</u>	<u>General Fund</u>	<u>Restricted Funds</u>	<u>Designated Funds</u>	<u>Total 2022</u>
<u>Income</u>					
Subscriptions and donations and Gift Aid	41,052	41,052	-	-	75,261
Grants	5,300	5,300	-	-	-
Fundraising	14,069	14,069	-	-	9,091
Investment income	13,720	13,720	-	-	11,187
Legacies received	68,852	68,852	-	-	160,000
Total Income	<u>£142,993</u>	<u>£142,993</u>	<u>-</u>	<u>-</u>	<u>£255,539</u>
<u>Expenditure</u>					
Direct charitable expenditure grants to Greece for Cat welfare	144,672	144,672	-	-	144,215
Veterinary expenses, travel and other expenditure in Greece and support costs	8,875	8,875	-	-	4,311
	153,547	153,547	-	-	148,526
Cost of generating funds					5,508
Governance of the charity – note 6	2,102	2,102			2,542
Total Expenditure	<u>£155,649</u>	<u>£155,649</u>	<u>-</u>	<u>-</u>	<u>£156,576</u>
Net gain on investments (loss)	24,449				(55,011)
Transfers to designated funds	-				-
Transfers from designated funds	-				-
Net income (expenditure) for the year	11,793	11,793	-	-	43,952
Total Funds Brought Forward at 1st January 2023	<u>654,245</u>	<u>272,865</u>	<u>-</u>	<u>381,380</u>	<u>610,293</u>
Total Funds Carried Forward at 31st December 2023	<u>£666,038</u>	<u>£284,658</u>	<u>-</u>	<u>£381,380</u>	<u>£654,245</u>

THE GREEK CAT WELFARE SOCIETY (UK)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparation of accounts

- a) The financial statements have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015); Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 02 and the Charities SORP FRS 102 the restatement of comparatives was required. In the event no restatements were required.

- b) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which can not be recovered.
- c) Resources expended are allocated to the particular activity where the cost including staff salaries relates directly to that activity.
- d) Unrestricted funds are other incoming resources receivable without specified purpose, budgetary conditions or contracts and are available as general funds.
- e) Restricted funds are to be used for specific purposes as laid down by the guarantor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.
- f) Investments held are shown at market value at the balance sheet date. Any surplus/deficit is reflected in the statement of financial activities.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

2. FIXED ASSETS

	Freehold land and buildings	Total
Tangible fixed assets		
Cost	£	£
At 1st January 2023	129,043	129,043
Additions	-	-
	<u> </u>	<u> </u>
At 31st December 2023	£129,043	£129,043
	<u> </u>	<u> </u>
Depreciation		
At 1st January 2023	129,042	129,042
Charge for period	-	-
	<u> </u>	<u> </u>
At 31st December 2023	£129,042	£129,042
	<u> </u>	<u> </u>
Net book value		
At 31st December 2023	1	1
	<u> </u>	<u> </u>
At 31st December 2022	1	1
	<u> </u>	<u> </u>

3. DEBTORS

	2023	2022
	£	£
Due within one year		
Other debtors	-	-
Prepayments	-	-
	<u> </u>	<u> </u>
	-	-
	<u> </u>	<u> </u>

4. CREDITORS

Amounts falling due within one year		
Trade creditors	£649	£643
	<u> </u>	<u> </u>

5. CAPITAL AND RESERVES

The income funds include designated funds set aside out of unrestricted funds by the trustees for specific purposes and contingencies.

	Balance	Funds expended	Balance
	31st December 2023	Or designated	31st December 2022
		in year	
Sanctuary disposal/support	14,780	-	14,780
Contingency reserve	16,600	-	16,600
General purpose fund	350,000	-	350,000
	<u> </u>	<u> </u>	<u> </u>
	£381,380	-	£381,380
	<u> </u>	<u> </u>	<u> </u>

THE GREEK CAT WELFARE SOCIETY (UK)
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

6. GOVERNANCE EXPENDITURE

	<u>2023</u> £	<u>2022</u> £
Governance costs	£2,102	£2,048
	<u> </u>	<u> </u>

7. SURPLUS/(DEFICIT) FOR THE YEAR

The surplus of income over expenditure for the year is stated after charging

	<u>2023</u> £	<u>2022</u> £
Depreciation of tangible fixed assets	-	-
	<u> </u>	<u> </u>

8. RELATED PARTIES AND STAFF COSTS

No remuneration was paid to trustees in the year, expenses reimbursed to them totalled £ -
There were no staff remunerated in the year.

9. INVESTMENTS

	<u>2023</u> £	<u>2022</u> £
Market value at 31.12.22	346,028	401,039
Net Gain on revaluation in year	24,449	-
Net Loss on revaluation in year	-	(55,011)
	<u> </u>	<u> </u>
Market value	£370,477	£346,028
	<u> </u>	<u> </u>

Investment was made in March 2020 in the Quilter Investments Limited QC Global Growth Fund.

GREEK CAT WELFARE SOCIETY (UK)

England & Wales - Charity number 1008057

Accounts

Company No: 2656337
Incorporated in England

Registered Charity
No: 100 8057

THE GREEK CAT WELFARE SOCIETY (UK)
(LIMITED BY GUARANTEE)

DIRECTORS' AND TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

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- 1-4 The Directors and Trustees Report
- 5. The Independent Examiners Report
- 6-7. The Balance Sheet at 31st December 2022
- 8. Statement of Financial Activities
for the year to 31st December 2022
- 9-11. Notes to the accounts

THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2022

The directors and trustees submit their annual report to the members, together with the accounts for the year ending 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015), in preparing the annual report and accounts of the charity.

Status

The society is a registered charity and a company limited by guarantee without share capital, and subject to its memorandum and articles of association as its governing document.

Objects and activities of the charity

The principal objects of the charity continue to be to promote, and educate the public in Greece in, the care and welfare of cats in their country and to relieve the suffering of cats in need of care and attention. These objectives are principally achieved by:

1. Providing volunteer veterinary surgeons, nurses and others for neutering campaigns in Greece.
2. Promoting the care and treatment of cats by vets, in particular facilitating and encouraging the neutering of cats and providing shelter for stray cats not suitable for re-homing in Greece.
3. Establishing and giving financial, advisory and material support to local groups throughout Greece to carry out the aims of the charity.
4. Co-operating with other animal charities in Greece to promote animal welfare and educate the public in general animal welfare.
5. Maintaining an international following with a periodic magazine providing advice and encouraging discussion about cat welfare.
6. Producing free literature for the public with general and veterinary advice on the care of cats.
7. Educating the public in the benefit of using veterinary services for sick or injured cats and in the benefits of having cats neutered.

The principal factors affecting the charity's ability to achieve its objectives are the availability of UK and other volunteer vets and nurses to neuter stray cats, local cat welfare volunteers, organising and fund-raising volunteers; regular donations; and proper governance and direction of resources.

Operational matters

The work undertaken by the charity continued apace, neutering remaining our first priority. Visits in 2022 by volunteer vets have again been restricted in 2022 due to the ongoing issue of registration and the effects of the pandemic. We are hoping that the registration process will in the future be simplified to enable volunteer vets to resume visits to Greece at previous levels. We are however continuing our neutering programme using local vets and Greek vets travelling around neutering for us. This funding has helped neuter with one off neutering payments and our regular grant funding to groups has allowed these groups to neuter in excess of 4,500 cats. To date neutering numbers in 2023 have increased from those achieved in 2022.

In addition to the services of nurses and local cat welfare volunteers, the charity on occasion receives donations of medical supplies and food from pharmaceutical companies, veterinary practices and cat food suppliers.

THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2022

The charity continued to co-operate with, amongst other organisations, Nine Lives Greece, Animal Rescue Kos, Dutch Greek Cat Rescue and many small local volunteer groups with aims in line with the objects of this charity. Grants to such groups, of which around 30 now receive regular financial support from us, totalled £144,215 in 2022. In view of the management workload of supporting these and the limited number of our own available volunteers, we are not undertaking ongoing support for new projects. We are, however, considering requests for one-off grants to new projects case by case.

The charity has strengthened its project management arrangements. A small team now awards and administers grants to supported groups in a managed way. Improved finances (see below) enabled us to increase our grants. We were also able to provide new and updated equipment to many of our supported projects.

Efforts continue in disposing of the site of the former sanctuary project at Langada for development and use by a local animal welfare charity; a local charity has now been re-established, and we are monitoring progress with the transfer.

Finance and reserves

Our financial result for 2022, was a surplus of £43,952 (2021: surplus £82,225). Our net assets at 31.12.22 stood at £654,245 (31.12.21: £610,293).

The bulk of the charity's funds held at any one time are allocated to specific projects or purposes. At 31.12.22 these totalled £381,380, comprising £14,780 for disposing and supporting the subsequent development of the Langada site, £4,100 designated by the trustees for other specific projects or purposes and £350,000 for a medium term investment fund to generate future investment income to enable an increase in grants to other organisations and local volunteer groups in Greece. It is intended that these funds will be utilised over a 10 year period from 2020 for that purpose. The funds have been invested in charitable investment funds in 2020 by the Trustees. There was also a contingency fund of £12,500. Our other net current assets, totalling at that point £228,913 represented restricted funds of £3,489 and our unallocated funds available for general use into 2022. All our funds except those specified by donors as to purpose, and a nominal value of £1 attributed to the Langada site, constitute reserves (£654,245).

Further financial details are in the attached accounts.

THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2022

Governance

Trustees are appointed and retire at Annual General Meetings, or by the trustees in between these. The trustee body during the year comprised a veterinary surgeon, IT consultant and one chartered accountant, all with significant experience relevant to the charity's activities and needs.

The trustees meet twice per year, one of these being co-scheduled with the Annual General Meeting. All other key UK-based volunteers are invited to attend. Close contact is maintained between meetings. Decisions are made by consensus, or ultimately on a majority trustee vote.

The following served during the year, and except as stated remain in post at the date of this report:

Phil Agate (Webmaster)

Nigel Letheren (Chairman)

Peter Brown (Veterinary adviser)

Helen Wright

Adrian Caunter (Vet)

The major risks to which the charity is exposed, as identified by the trustees, are kept under review, and systems or procedures established to manage those risks. Current risks include those arising from low numbers of both organising volunteers and trustees, and the effects of the economic crisis on Greek attitudes to cats.

The trustees have complied with their duty under the Charities Act 2011 to have regard to guidance published by the Charity Commission regarding public benefit.

Registered office for charity purposes: 15 Trent Close, Sompting, West Sussex BN15 0EJ

Registered office for Companies Act purposes: 2 Victoria Grove, Bridport, Dorset DT6 3AA

Accountants and independent examiners: Martin and Company, 2 Victoria Grove, Bridport, Dorset DT6 3AA

Fund-raising and publicity

We continued our fund-raising and publicity work, through local events, collecting boxes, our newsletter, membership work, our website, Facebook and advertising via friendly outlets. Our membership continues to flourish, at around 500. Approaches to companies and charitable trusts were suspended due to the significant improvement in our reserves in recent years.

THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2022

Statement of directors' and trustees' responsibilities

The trustees are responsible for preparing and approving this report.

Company law requires the directors to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these accounts the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the company will continue in operation

The directors are responsible for keeping adequate and proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. 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.

This report, which has been prepared taking advantage of special exemptions applicable to small companies, was approved by the trustees on _____ and signed on their behalf by:

.....
N.D. Letheren
Director

THE GREEK CAT WELFARE SOCIETY (UK)INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEESFOR THE YEAR ENDED 31st DECEMBER 2022

I report on the accounts of the company for the year ended 31st December 2022 which are set out on pages 6 to 11.

Respective responsibilities of the trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charities.
 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.

.....
B.R. Kenway FCCA

Martin and Company
Chartered Tax Advisers
and Accountants
2, Victoria Grove
Bridport, Dorset, DT6 3AA

THE GREEK CAT WELFARE SOCIETY (UK)Company No: 2656337(LIMITED BY GUARANTEE)BALANCE SHEETAS AT 31ST DECEMBER 2022

	<u>Notes</u>	<u>2022</u> <u>£</u>	<u>2021</u> <u>£</u>
FIXED ASSETS			
Tangible assets	2	1	1
Investments		346,028	401,039
		<u>346,029</u>	<u>401,040</u>
CURRENT ASSETS			
Debtors	3	-	-
Cash at bank and on hand		308,859	209,890
		<u>308,859</u>	<u>209,890</u>
CREDITORS			
Amounts falling due within one year	4	(643)	(637)
NET CURRENT ASSETS		<u>308,216</u>	<u>209,253</u>
NET ASSETS		<u>£654,245</u>	<u>£610,293</u>
CAPITAL AND RESERVES			
Accumulated Fund -			
Unrestricted funds		272,865	225,424
Designated funds		381,380	381,380
Restricted funds		-	3,489
		<u>£654,245</u>	<u>£610,293</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this balance sheet.

DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3)
FOR THE YEAR ENDED 31ST DECEMBER 2022

- (a) that for the year stated above, the Company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st December 2022.
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the Company keeps accounting records which comply with Section 386; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Company.

The financial statements were approved by the Board on _____ and signed on its behalf by _____

N.D. Letheren
Director

The notes on pages 9 to 11 form an integral part of these financial statements.

THE GREEK CAT WELFARE SOCIETY (UK)(LIMITED BY GUARANTEE)STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31ST DECEMBER 2022

SUMMARY INCOME AND EXPENDITURE ACCOUNT	<u>Total 2022</u>	<u>General Fund</u>	<u>Restricted Funds</u>	<u>Designated Funds</u>	<u>Total 2021</u>
<u>Income</u>					
Subscriptions and donations and Gift Aid	75,261	75,261			70,992
Grants	-	-	-	-	-
Fundraising	9,091	9,091	-	-	7,512
Investment income	11,187	11,187	-	-	10,638
Legacies received	160,000	160,000	-	-	77,311
Total Income	<u>£255,539</u>	<u>£255,539</u>	<u>-</u>	<u>-</u>	<u>£166,453</u>
<u>Expenditure</u>					
Direct charitable expenditure grants to Greece for Cat welfare	144,215	140,726	3,489	-	110,543
Veterinary expenses, travel and other expenditure in Greece and support costs	4,311	4,311	-	-	2,210
	148,526	145,037	3,489	-	112,753
Cost of generating funds	5,508	5,508			5,819
Governance of the charity – note 6	2,542	2,542			1,311
Total Expenditure	<u>£156,576</u>	<u>£153,087</u>	<u>£3,489</u>	<u>-</u>	<u>£119,883</u>
Net gain on investments (loss)	(55,011)	(55,011)			35,655
Transfers to designated funds	-				-
Transfers from designated funds	-				-
Net income (expenditure) for the year	43,952	47,441	(3,489)	-	82,225
Total Funds Brought Forward at 1st January 2022	<u>610,293</u>	<u>225,424</u>	<u>3,489</u>	<u>381,380</u>	<u>528,068</u>
Total Funds Carried Forward at 31st December 2022	<u>£654,245</u>	<u>£272,865</u>	<u>£ -</u>	<u>£381,380</u>	<u>£610,293</u>

THE GREEK CAT WELFARE SOCIETY (UK)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparation of accounts

- a) The financial statements have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015); Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 02 and the Charities SORP FRS 102 the restatement of comparatives was required. In the event no restatements were required.

- b) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which can not be recovered.
- c) Resources expended are allocated to the particular activity where the cost including staff salaries relates directly to that activity.
- d) Unrestricted funds are other incoming resources receivable without specified purpose, budgetary conditions or contracts and are available as general funds.
- e) Restricted funds are to be used for specific purposes as laid down by the guarantor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.
- f) Investments held are shown at market value at the balance sheet date. Any surplus/deficit is reflected in the statement of financial activities.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

2. FIXED ASSETS	Freehold land and buildings	Total
Tangible fixed assets	£	£
Cost		
At 1st January 2022	129,043	129,043
Additions	-	-
	<u> </u>	<u> </u>
At 31st December 2022	£129,043	£129,043
	<u> </u>	<u> </u>
Depreciation		
At 1st January 2022	129,042	129,042
Charge for period	-	-
	<u> </u>	<u> </u>
At 31st December 2022	£129,042	£129,042
	<u> </u>	<u> </u>
Net book value		
At 31st December 2022	1	1
	<u> </u>	<u> </u>
At 31st December 2021	1	1
	<u> </u>	<u> </u>

	<u>2022</u>	<u>2021</u>
	£	£
3. DEBTORS		
Due within one year		
Other debtors	-	-
Prepayments	-	-
	<u> </u>	<u> </u>
	£ -	£ -
	<u> </u>	<u> </u>
4. CREDITORS		
Amounts falling due within one year		
Trade creditors	£643	£637
	<u> </u>	<u> </u>

5. CAPITAL AND RESERVES

The income funds include designated funds set aside out of unrestricted funds by the trustees for specific purposes and contingencies.

	Balance	Funds expended	Balance
	<u>31st December 2022</u>	<u>Or designated</u>	<u>31st December 2021</u>
		<u>in year</u>	
Sanctuary disposal/support	14,780	-	14,780
Contingency reserve	16,600	-	16,600
General purpose fund	350,000	-	350,000
	<u> </u>	<u> </u>	<u> </u>
	£381,380	-	£381,380
	<u> </u>	<u> </u>	<u> </u>

THE GREEK CAT WELFARE SOCIETY (UK)
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

6. GOVERNANCE EXPENDITURE

	<u>2022</u> £	<u>2021</u> £
Governance costs	£2,048	£1,311
	<u> </u>	<u> </u>

7. SURPLUS/(DEFICIT) FOR THE YEAR

The surplus of income over expenditure for the year is stated after charging

	<u>2022</u> £	<u>2021</u> £
Depreciation of tangible fixed assets	-	-
	<u> </u>	<u> </u>

8. RELATED PARTIES AND STAFF COSTS

No remuneration was paid to trustees in the year, expenses reimbursed to them totalled £ -
There were no staff remunerated in the year.

9. INVESTMENTS

	<u>2022</u> £	<u>2021</u> £
Market value at 31.12.21	401,039	365,384
Net Gain on revaluation in year	-	35,655
Net Loss on revaluation in year	(55,011)	-
	<u> </u>	<u> </u>
Market value	£346,028	£401,039
	<u> </u>	<u> </u>

Investment was made in March 2020 in the Quilter Investments Limited QC Global Growth Fund.

GREEK CAT WELFARE SOCIETY (UK)

England & Wales - Charity number 1008057

Accounts

Company No: 2656337
Incorporated in England

Registered Charity
No: 100 8057

THE GREEK CAT WELFARE SOCIETY (UK)
(LIMITED BY GUARANTEE)

DIRECTORS' AND TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

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THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2021

The directors and trustees submit their annual report to the members, together with the accounts for the year ending 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015), in preparing the annual report and accounts of the charity.

Status

The society is a registered charity and a company limited by guarantee without share capital, and subject to its memorandum and articles of association as its governing document.

Objects and activities of the charity

The principal objects of the charity continue to be to promote, and educate the public in Greece in, the care and welfare of cats in their country and to relieve the suffering of cats in need of care and attention. These objectives are principally achieved by:

1. Providing volunteer veterinary surgeons, nurses and others for neutering campaigns in Greece.
2. Promoting the care and treatment of cats by vets, in particular facilitating and encouraging the neutering of cats and providing shelter for stray cats not suitable for re-homing in Greece.
3. Establishing and giving financial, advisory and material support to local groups throughout Greece to carry out the aims of the charity.
4. Co-operating with other animal charities in Greece to promote animal welfare and educate the public in general animal welfare.
5. Maintaining an international following with a periodic magazine providing advice and encouraging discussion about cat welfare.
6. Producing free literature for the public with general and veterinary advice on the care of cats.
7. Educating the public in the benefit of using veterinary services for sick or injured cats and in the benefits of having cats neutered.

The principal factors affecting the charity's ability to achieve its objectives are the availability of UK and other volunteer vets and nurses to neuter stray cats, local cat welfare volunteers, organising and fund-raising volunteers; regular donations; and proper governance and direction of resources.

Operational matters

The work undertaken by the charity continued apace, neutering remaining our first priority. Visits in 2021 by volunteer vets have again been restricted in 2021 due to the ongoing issue of registration and the effects of the pandemic. We are hoping that the registration process will in the future be simplified to enable volunteer vets to resume visits to Greece at previous levels. We are however continuing our neutering programme using local vets and Greek vets travelling around neutering for us. This funding has helped neuter with one off neutering payments and our regular grant funding to groups has allowed these groups to neuter in excess of 3,000 cats. To date neutering numbers in 2022 have increased from those achieved in 2021.

In addition to the services of nurses and local cat welfare volunteers, the charity on occasion receives donations of medical supplies and food from pharmaceutical companies, veterinary practices and cat food suppliers.

THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2021

The charity continued to co-operate with, amongst other organisations, Nine Lives Greece, Animal Rescue Kos, Dutch Greek Cat Rescue and many small local volunteer groups with aims in line with the objects of this charity. Grants to such groups, of which around 30 now receive regular financial support from us, totalled £110,543 in 2021. In view of the management workload of supporting these and the limited number of our own available volunteers, we are not undertaking ongoing support for new projects. We are, however, considering requests for one-off grants to new projects case by case.

The charity has strengthened its project management arrangements. A small team now awards and administers grants to supported groups in a managed way. Improved finances (see below) enabled us to increase our grants. We were also able to provide new and updated equipment to many of our supported projects.

Efforts continue in disposing of the site of the former sanctuary project at Langada for development and use by a local animal welfare charity; a local charity has now been re-established, and we are monitoring progress with the transfer.

Finance and reserves

Our financial result for 2021, was a surplus of £82,225 (2020: surplus £34,667). Our net assets at 31.12.21 stood at £610,293 (31.12.20: £528,068).

The bulk of the charity's funds held at any one time are allocated to specific projects or purposes. At 31.12.21 these totalled £381,380, comprising £14,780 for disposing and supporting the subsequent development of the Langada site, £4,100 designated by the trustees for other specific projects or purposes and £350,000 for a medium term investment fund to generate future investment income to enable an increase in grants to other organisations and local volunteer groups in Greece. It is intended that these funds will be utilised over a 10 year period from 2020 for that purpose. The funds have been invested in charitable investment funds in 2020 by the Trustees. There was also a contingency fund of £12,500. Our other net current assets, totalling at that point £228,913 represented restricted funds of £3,489 and our unallocated funds available for general use into 2022. All our funds except those specified by donors as to purpose, and a nominal value of £1 attributed to the Langada site, constitute reserves (£610,293).

Further financial details are in the attached accounts.

THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2021

Governance

Trustees are appointed and retire at Annual General Meetings, or by the trustees in between these. The trustee body during the year comprised a veterinary surgeon, IT consultant and one chartered accountant, all with significant experience relevant to the charity's activities and needs.

The trustees meet twice per year, one of these being co-scheduled with the Annual General Meeting. All other key UK-based volunteers are invited to attend. Close contact is maintained between meetings. Decisions are made by consensus, or ultimately on a majority trustee vote.

The following served during the year, and except as stated remain in post at the date of this report:

Phil Agate (Webmaster)	Nigel Letheren (Chairman)
Peter Brown (Veterinary adviser)	Carolyn Murray (resigned 7.11.2021)
Helen Wright	Adrian Caunter (Vet)

The major risks to which the charity is exposed, as identified by the trustees, are kept under review, and systems or procedures established to manage those risks. Current risks include those arising from low numbers of both organising volunteers and trustees, and the effects of the economic crisis on Greek attitudes to cats.

The trustees have complied with their duty under the Charities Act 2011 to have regard to guidance published by the Charity Commission regarding public benefit.

Registered office for charity purposes: 15 Trent Close, Sompting, West Sussex BN15 0EJ

Registered office for Companies Act purposes: 2 Victoria Grove, Bridport, Dorset DT6 3AA

Accountants and independent examiners: Martin and Company, 2 Victoria Grove, Bridport, Dorset DT6 3AA

Fund-raising and publicity

We continued our fund-raising and publicity work, through local events, collecting boxes, our newsletter, membership work, our website, Facebook and advertising via friendly outlets. Our membership continues to flourish, at around 500. Approaches to companies and charitable trusts were suspended due to the significant improvement in our reserves in recent years.

THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2021

Statement of directors' and trustees' responsibilities

The trustees are responsible for preparing and approving this report.

Company law requires the directors to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these accounts the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the company will continue in operation

The directors are responsible for keeping adequate and proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. 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.

This report, which has been prepared taking advantage of special exemptions applicable to small companies, was approved by the trustees on 27th October 2022 and signed on their behalf by:

.....
N.D. Letheren
Director

THE GREEK CAT WELFARE SOCIETY (UK)INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEESFOR THE YEAR ENDED 31st DECEMBER 2021

I report on the accounts of the company for the year ended 31st December 2021 which are set out on pages 6 to 11.

Respective responsibilities of the trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charities.
 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.

.....
B.R. Kenway FCCA

Martin and Company
Chartered Tax Advisers
and Accountants
2, Victoria Grove
Bridport, Dorset, DT6 3AA

THE GREEK CAT WELFARE SOCIETY (UK)Company No: 2656337(LIMITED BY GUARANTEE)BALANCE SHEETAS AT 31ST DECEMBER 2021

	<u>Notes</u>	<u>2021</u> <u>£</u>	<u>2020</u> <u>£</u>
FIXED ASSETS			
Tangible assets	2	1	1
Investments		401,039	365,384
		<u>401,040</u>	<u>365,385</u>
CURRENT ASSETS			
Debtors	3	-	116
Cash at bank and on hand		<u>209,890</u>	<u>163,226</u>
		209,890	163,342
CREDITORS			
Amounts falling due within one year	4	<u>(637)</u>	<u>(659)</u>
NET CURRENT ASSETS		<u>209,253</u>	<u>162,683</u>
NET ASSETS		<u>£610,293</u>	<u>£528,068</u>
CAPITAL AND RESERVES			
Accumulated Fund -			
Unrestricted funds		225,424	146,588
Designated funds		381,380	381,380
Restricted funds		3,489	100
		<u>£610,293</u>	<u>£528,068</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this balance sheet.

THE GREEK CAT WELFARE SOCIETY (UK)
(LIMITED BY GUARANTEE)

BALANCE SHEET (CONTINUED)

DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3)
FOR THE YEAR ENDED 31ST DECEMBER 2021

In approving these financial statements as directors of the Company, we hereby confirm:

- (a) that for the year stated above, the Company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st December 2021.
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the Company keeps accounting records which comply with Section 386; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 27th October 2022 and signed on its behalf by

N.D. Letheren
Director

The notes on pages 9 to 11 form an integral part of these financial statements.

THE GREEK CAT WELFARE SOCIETY (UK)

(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31ST DECEMBER 2021

SUMMARY INCOME AND EXPENDITURE ACCOUNT	<u>Total 2021</u>	<u>General Fund</u>	<u>Restricted Funds</u>	<u>Designated Funds</u>	<u>Total 2020</u>
<u>Income</u>					
Subscriptions and donations and Gift Aid	70,992	67,603	3,389		81,878
Grants	-	-	-	-	1,000
Fundraising	7,512	7,512	-	-	5,864
Investment income	10,638	10,638	-	-	6,146
Legacies received	77,311	77,311	-	-	-
Total Income	<u>£166,453</u>	<u>£163,064</u>	<u>£3,389</u>	<u>-</u>	<u>£94,888</u>
<u>Expenditure</u>					
Direct charitable expenditure grants to Greece for Cat welfare	110,543	110,543	-	-	113,068
Veterinary expenses, travel and other expenditure in Greece and support costs	2,210	2,210	-	-	4,667
	112,753	112,753	-	-	117,735
Cost of generating funds	5,819	5,819			6,920
Governance of the charity – note 6	1,311	1,311			950
Total Expenditure	<u>£119,883</u>	<u>£119,883</u>	<u>-</u>	<u>-</u>	<u>£125,605</u>
Net gain on investments	35,655	35,655			65,384
Transfers to designated funds	-				-
Transfers from designated funds	-				-
Net income (expenditure) for the year	82,225	78,836	3,389	-	34,667
Total Funds Brought Forward at 1st January 2021	<u>528,068</u>	<u>146,588</u>	<u>100</u>	<u>381,380</u>	<u>493,401</u>
Total Funds Carried Forward at 31st December 2021	<u>£610,293</u>	<u>£225,424</u>	<u>£3,489</u>	<u>£381,380</u>	<u>£528,068</u>

THE GREEK CAT WELFARE SOCIETY (UK)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparation of accounts

- a) The financial statements have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015); Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 02 and the Charities SORP FRS 102 the restatement of comparatives was required. In the event no restatements were required.

- b) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which can not be recovered.
- c) Resources expended are allocated to the particular activity where the cost including staff salaries relates directly to that activity.
- d) Unrestricted funds are other incoming resources receivable without specified purpose, budgetary conditions or contracts and are available as general funds.
- e) Restricted funds are to be used for specific purposes as laid down by the guarantor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.
- f) Investments held are shown at market value at the balance sheet date. Any surplus/deficit is reflected in the statement of financial activities.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

2. FIXED ASSETS	Freehold land and buildings	Total
Tangible fixed assets	£	£
Cost		
At 1st January 2021	129,043	129,043
Additions	-	-
	<u> </u>	<u> </u>
At 31st December 2021	£129,043	£129,043
	<u> </u>	<u> </u>
Depreciation		
At 1st January 2021	129,042	129,042
Charge for period	-	-
	<u> </u>	<u> </u>
At 31st December 2021	£129,042	£129,042
	<u> </u>	<u> </u>
Net book value		
At 31st December 2021	1	1
	<u> </u>	<u> </u>
At 31st December 2020	1	1
	<u> </u>	<u> </u>

	<u>2021</u>	<u>2020</u>
	£	£
3. DEBTORS		
Due within one year		
Other debtors	-	-
Prepayments	-	116
	<u> </u>	<u> </u>
	£ -	£116
	<u> </u>	<u> </u>
4. CREDITORS		
Amounts falling due within one year		
Trade creditors	£637	£659
	<u> </u>	<u> </u>

5. CAPITAL AND RESERVES

The income funds include designated funds set aside out of unrestricted funds by the trustees for specific purposes and contingencies.

	Balance	Funds expended	Balance
	<u>31st December 2021</u>	<u>Or designated</u>	<u>31st December 2020</u>
		<u>in year</u>	
Sanctuary disposal/support	14,780	-	14,780
Contingency reserve	12,500	-	12,500
General purpose fund	354,100	-	354,100
	<u> </u>	<u> </u>	<u> </u>
	£381,380	-	£381,380
	<u> </u>	<u> </u>	<u> </u>

THE GREEK CAT WELFARE SOCIETY (UK)
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

6. GOVERNANCE EXPENDITURE

	<u>2021</u> £	<u>2020</u> £
Governance costs	£1,311	£950
	<u> </u>	<u> </u>

7. SURPLUS/(DEFICIT) FOR THE YEAR

The surplus of income over expenditure for the year is stated after charging

	<u>2021</u> £	<u>2020</u> £
Depreciation of tangible fixed assets	-	-
	<u> </u>	<u> </u>

8. RELATED PARTIES AND STAFF COSTS

No remuneration was paid to trustees in the year, expenses reimbursed to them totalled £ -
There were no staff remunerated in the year.

9. INVESTMENTS

	<u>2021</u> £	<u>2020</u> £
Market value at 31.12.20	365,384	-
Investment in the year	-	300,000
Net Gain on revaluation in year	35,655	65,384
	<u> </u>	<u> </u>
Market value	£401,039	£365,384
	<u> </u>	<u> </u>

Investment was made in March 2020 in the Quilter Investments Limited QC Global Growth Fund.

GREEK CAT WELFARE SOCIETY (UK)

England & Wales - Charity number 1008057

Accounts

Company No: 2656337
Incorporated in England

Registered Charity
No: 100 8057

THE GREEK CAT WELFARE SOCIETY (UK)
(LIMITED BY GUARANTEE)

DIRECTORS' AND TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

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THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2020

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1. Providing volunteer veterinary surgeons, nurses and others for neutering campaigns in Greece.
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The work undertaken by the charity continued apace, neutering remaining our first priority. Visits in 2020 by volunteer vets have again been restricted in 2020 due to the ongoing issue of registration and this continues in 2021. We are hoping that the registration process will in the future be simplified to enable volunteer vets to resume visits to Greece at previous levels. We are however continuing our neutering programme using local vets and Greek vets travelling around neutering for us. This funding has helped neuter with one off neutering payments and our regular grant funding to groups has allowed these groups to neuter in excess of 3,300 cats. To date neutering numbers in 2021 have increased from those achieved in 2020.

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REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2020

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The charity has strengthened its project management arrangements. A small team now awards and administers grants to supported groups in a managed way. Improved finances (see below) enabled us to increase our grants in both 2019 and 2020. We were also able to provide new and updated equipment to many of our supported projects.

Efforts continue in disposing of the site of the former sanctuary project at Langada for development and use by a local animal welfare charity; a local charity has now been re-established, and we are monitoring progress with the transfer.

Finance and reserves

Our financial result for 2020, was a surplus of £34,667 (2019: surplus £101,372). Our net assets at 31.12.20 stood at £528,068 (31.12.19: £493,401).

The bulk of the charity's funds held at any one time are allocated to specific projects or purposes. At 31.12.20 these totalled £38,380, comprising £14,780 for disposing and supporting the subsequent development of the Langada site, £4,100 designated by the trustees for other specific projects or purposes and £350,000 for a medium term investment fund to generate future investment income to enable an increase in grants to other organisations and local volunteer groups in Greece. It is intended that these funds will be utilised over a 10 year period from 2020 for that purpose. The funds have been invested in charitable investment funds in 2020 by the Trustees. There was also a contingency fund of £12,500. Our other net current assets, totalling at that point £146,688 represented restricted funds of £100 and our unallocated funds available for general use into 2021. All our funds except those specified by donors as to purpose, and a nominal value of £1 attributed to the Langada site, constitute reserves (£528,068).

Further financial details are in the attached accounts.

THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2020

Governance

Trustees are appointed and retire at Annual General Meetings, or by the trustees in between these. The trustee body during the year comprised a veterinary surgeon, IT consultant and one chartered accountant, all with significant experience relevant to the charity's activities and needs.

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The following served during the year, and except as stated remain in post at the date of this report:

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The trustees have complied with their duty under the Charities Act 2011 to have regard to guidance published by the Charity Commission regarding public benefit.

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Registered office for Companies Act purposes: 2 Victoria Grove, Bridport, Dorset DT6 3AA

Accountants and independent examiners: Martin and Company, 2 Victoria Grove, Bridport, Dorset DT6 3AA

Fund-raising and publicity

We continued our fund-raising and publicity work, through local events, collecting boxes, our newsletter, membership work, our website, Facebook and advertising via friendly outlets. Our membership continues to flourish, at around 500. Approaches to companies and charitable trusts continued; in 2020, we received 1 trust donation totalling £1,000.

THE GREEK CAT WELFARE SOCIETY (UK) LTD
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2020

Statement of directors' and trustees' responsibilities

The trustees are responsible for preparing and approving this report.

Company law requires the directors to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these accounts the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the company will continue in operation

The directors are responsible for keeping adequate and proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. 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.

This report, which has been prepared taking advantage of special exemptions applicable to small companies, was approved by the trustees on 24th October 2021 and signed on their behalf by:

.....
N.D. Letheren
Director

THE GREEK CAT WELFARE SOCIETY (UK)INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEESFOR THE YEAR ENDED 31st DECEMBER 2020

I report on the accounts of the company for the year ended 31st December 2020 which are set out on pages 6 to 11.

Respective responsibilities of the trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charities.
 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.

.....
B.R. Kenway FCCA

Martin and Company
Chartered Tax Advisers
and Accountants
2, Victoria Grove
Bridport, Dorset, DT6 3AA

THE GREEK CAT WELFARE SOCIETY (UK)Company No: 2656337(LIMITED BY GUARANTEE)BALANCE SHEETAS AT 31ST DECEMBER 2020

	<u>Notes</u>	<u>2020</u> <u>£</u>	<u>2019</u> <u>£</u>
FIXED ASSETS			
Tangible assets	2	1	1
Investments		365,384	-
		<u>365,385</u>	<u>1</u>
CURRENT ASSETS			
Debtors	3	116	256
Cash at bank and on hand		163,226	493,762
		<u>163,342</u>	<u>494,018</u>
CREDITORS			
Amounts falling due within one year	4	(659)	(618)
NET CURRENT ASSETS		<u>162,683</u>	<u>493,400</u>
NET ASSETS		<u>£528,068</u>	<u>£493,401</u>
CAPITAL AND RESERVES			
Accumulated Fund -			
Unrestricted funds		146,588	110,139
Designated funds		381,380	381,380
Restricted funds		100	1,882
		<u>£528,068</u>	<u>£493,401</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this balance sheet.

THE GREEK CAT WELFARE SOCIETY (UK)
(LIMITED BY GUARANTEE)

BALANCE SHEET (CONTINUED)

DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3)
FOR THE YEAR ENDED 31ST DECEMBER 2020

In approving these financial statements as directors of the Company, we hereby confirm:

- (a) that for the year stated above, the Company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st December 2020.
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the Company keeps accounting records which comply with Section 386; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 24th October 2021 and signed on its behalf by

N.D. Letheren
Director

The notes on pages 9 to 11 form an integral part of these financial statements.

THE GREEK CAT WELFARE SOCIETY (UK)

(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31ST DECEMBER 2020

SUMMARY INCOME AND EXPENDITURE ACCOUNT	<u>Total 2020</u>	<u>General Fund</u>	<u>Restricted Funds</u>	<u>Designated Funds</u>	<u>Total 2019</u>
<u>Income</u>					
Subscriptions and donations and Gift Aid	81,878	79,606	2,272		91,633
Grants	1,000	1,000			2,000
Fundraising	5,864	5,864			8,700
Investment income	6,146	6,146			11
Legacies received	-	-			119,656
	<u>£94,888</u>	<u>£92,616</u>	<u>2,272</u>	<u>-</u>	<u>£222,000</u>
<u>Expenditure</u>					
Direct charitable expenditure grants to Greece for Cat welfare	113,068	109,014	4,054		90,779
Veterinary expenses, travel and other expenditure in Greece and support costs	4,667	4,667			2,657
	117,735	113,681	-	-	112,437
Cost of generating funds	6,920	6,920			6,529
Governance of the charity – note 6	950	950			1,662
	<u>£125,605</u>	<u>£121,551</u>	<u>£4,054</u>	<u>-</u>	<u>£120,628</u>
Net gain on investments	65,384	65,384	-	-	-
Transfers to designated funds	-	-			-
Transfers from designated funds	-	-			-
	<u>34,667</u>	<u>36,449</u>	<u>(1,782)</u>	<u>-</u>	<u>101,372</u>
Net income (expenditure) for the year					
Total Funds Brought Forward at 1st January 2020	493,401	110,139	1,882	381,380	392,029
Total Funds Carried Forward at 31st December 2020	<u>£528,068</u>	<u>£146,588</u>	<u>£100</u>	<u>£381,380</u>	<u>£493,401</u>

THE GREEK CAT WELFARE SOCIETY (UK)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparation of accounts

- a) The financial statements have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015); Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 02 and the Charities SORP FRS 102 the restatement of comparatives was required. In the event no restatements were required.

- b) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which can not be recovered.
- c) Resources expended are allocated to the particular activity where the cost including staff salaries relates directly to that activity.
- d) Unrestricted funds are other incoming resources receivable without specified purpose, budgetary conditions or contracts and are available as general funds.
- e) Restricted funds are to be used for specific purposes as laid down by the guarantor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.
- f) Investments held are shown at market value at the balance sheet date. Any surplus/deficit is reflected in the statement of financial activities.

THE GREEK CAT WELFARE SOCIETY (UK)
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

2. FIXED ASSETS	Freehold land and buildings	Total
Tangible fixed assets	£	£
Cost		
At 1st January 2020	129,043	129,043
Additions	-	-
	<u>129,043</u>	<u>129,043</u>
At 31st December 2020		
Depreciation		
At 1st January 2020	129,042	129,042
Charge for period	-	-
	<u>129,042</u>	<u>129,042</u>
At 31st December 2020		
Net book value		
At 31st December 2020	<u>1</u>	<u>1</u>
At 31st December 2019	<u>1</u>	<u>1</u>

	2020	2019
	£	£
3. DEBTORS		
Due within one year		
Other debtors	-	-
Prepayments	116	256
	<u>£116</u>	<u>£256</u>
	<u></u>	<u></u>
4. CREDITORS		
Amounts falling due within one year		
Trade creditors	£659	£618
	<u></u>	<u></u>

5. CAPITAL AND RESERVES

The income funds include designated funds set aside out of unrestricted funds by the trustees for specific purposes and contingencies.

	Balance	Funds expended	Balance
	31st December 2020	Or designated	31st December 2019
		in year	
Sanctuary disposal/support	14,780	-	14,780
Contingency reserve	12,500	-	12,500
General purpose fund	354,100	-	354,100
	<u>£381,380</u>	<u>-</u>	<u>£381,380</u>

THE GREEK CAT WELFARE SOCIETY (UK)
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

6. GOVERNANCE EXPENDITURE

	<u>2020</u> £	<u>2019</u> £
Governance costs	£950	£1,662
	<u> </u>	<u> </u>

7. SURPLUS/(DEFICIT) FOR THE YEAR

The surplus of income over expenditure for the year is stated after charging

	<u>2020</u> £	<u>2019</u> £
Depreciation of tangible fixed assets	-	-
	<u> </u>	<u> </u>

8. RELATED PARTIES AND STAFF COSTS

No remuneration was paid to trustees in the year, expenses reimbursed to them totalled £ -
There were no staff remunerated in the year.

9. INVESTMENTS

	<u>2020</u> £	<u>2019</u> £
Investment in the year	300,000	-
Net Gain on revaluation	65,384	-
	<u> </u>	<u> </u>
Market value	£365,384	£ -
	<u> </u>	<u> </u>

Investment was made in March 2020 in the Quilter Investments Limited QC Global Growth Fund.