



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name  
Kathmandu Animal Treatment Centre, UK

No (if any)  
1137647

## Receipts and payments accounts

CC16a

| For the period<br>from | Period start date | To | Period end date |
|------------------------|-------------------|----|-----------------|
|                        | 01/10/2020        |    | 30/09/2021      |

### Section A Receipts and payments

|                                                       | Unrestricted<br>funds<br>to the nearest<br>£ | Restricted<br>funds<br>to the nearest £ | Endowment<br>funds<br>to the nearest £ | Total funds<br>to the nearest £ | Last year<br>to the nearest £ |
|-------------------------------------------------------|----------------------------------------------|-----------------------------------------|----------------------------------------|---------------------------------|-------------------------------|
| <b>A1 Receipts</b>                                    |                                              |                                         |                                        |                                 |                               |
| Gifts and Donations                                   | 47,622                                       | -                                       | -                                      | 47,622                          | 64,408                        |
| Grants                                                | 2,443                                        | -                                       | -                                      | 2,443                           | 6,495                         |
| Interest on Reserve Account                           | 3                                            | -                                       | -                                      | 3                               | 42                            |
|                                                       | -                                            | -                                       | -                                      | -                               | -                             |
|                                                       | -                                            | -                                       | -                                      | -                               | -                             |
|                                                       | -                                            | -                                       | -                                      | -                               | -                             |
|                                                       | -                                            | -                                       | -                                      | -                               | -                             |
|                                                       | -                                            | -                                       | -                                      | -                               | -                             |
| <b>Sub total (Gross income for AR)</b>                | <b>50,068</b>                                | <b>-</b>                                | <b>-</b>                               | <b>50,068</b>                   | <b>70,945</b>                 |
| <b>A2 Asset and investment sales, (see table).</b>    |                                              |                                         |                                        |                                 |                               |
|                                                       | -                                            | -                                       | -                                      | -                               | -                             |
|                                                       | -                                            | -                                       | -                                      | -                               | -                             |
| <b>Sub total</b>                                      | <b>-</b>                                     | <b>-</b>                                | <b>-</b>                               | <b>-</b>                        | <b>-</b>                      |
| <b>Total receipts</b>                                 | <b>50,068</b>                                | <b>-</b>                                | <b>-</b>                               | <b>50,068</b>                   | <b>70,945</b>                 |
| <b>A3 Payments</b>                                    |                                              |                                         |                                        |                                 |                               |
| Just Giving Membership Fees                           | 216                                          | -                                       | -                                      | 216                             | 216                           |
| KAT Centre Nepal and Clinic Support                   | 25,629                                       | -                                       | -                                      | 25,629                          | 27,500                        |
| Construction of New Centre                            | -                                            | -                                       | -                                      | -                               | 13,000                        |
| Bank Charges                                          | 427                                          | -                                       | -                                      | 427                             | 183                           |
| Fundraising Box Fees                                  | 1,355                                        | -                                       | -                                      | 1,355                           | 1,054                         |
| Facebook Ads                                          | 1,090                                        | -                                       | -                                      | 1,090                           | 5                             |
| eNewsletter Fees                                      | 390                                          | -                                       | -                                      | 390                             | -                             |
| Website Renewal Fee                                   | 218                                          | -                                       | -                                      | 218                             | 186                           |
| KAT US set up fee (502c)                              | 294                                          | -                                       | -                                      | 294                             | 616                           |
| <b>Sub total</b>                                      | <b>29,617</b>                                | <b>-</b>                                | <b>-</b>                               | <b>29,617</b>                   | <b>42,760</b>                 |
| <b>A4 Asset and investment purchases, (see table)</b> |                                              |                                         |                                        |                                 |                               |
|                                                       | -                                            | -                                       | -                                      | -                               | -                             |
|                                                       | -                                            | -                                       | -                                      | -                               | -                             |
| <b>Sub total</b>                                      | <b>-</b>                                     | <b>-</b>                                | <b>-</b>                               | <b>-</b>                        | <b>-</b>                      |
| <b>Total payments</b>                                 | <b>29,617</b>                                | <b>-</b>                                | <b>-</b>                               | <b>29,617</b>                   | <b>42,760</b>                 |
| <b>Net of receipts/(payments)</b>                     | <b>20,451</b>                                | <b>-</b>                                | <b>-</b>                               | <b>20,451</b>                   | <b>28,185</b>                 |
| <b>A5 Transfers between funds</b>                     | <b>-</b>                                     | <b>-</b>                                | <b>-</b>                               | <b>-</b>                        | <b>-</b>                      |
| <b>A6 Cash funds last year end</b>                    | <b>74,710</b>                                | <b>-</b>                                | <b>-</b>                               | <b>74,710</b>                   | <b>46,525</b>                 |
| <b>Cash funds this year end</b>                       | <b>95,161</b>                                | <b>-</b>                                | <b>-</b>                               | <b>95,161</b>                   | <b>74,710</b>                 |

## Section B Statement of assets and liabilities at the end of the period

| Categories           | Details                                                | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Endowment funds<br>to nearest £ |
|----------------------|--------------------------------------------------------|------------------------------------|----------------------------------|---------------------------------|
| <b>B1 Cash funds</b> | Bank Current Account                                   | 42,138                             | -                                | -                               |
|                      | Bank Reserve Account                                   | 30,252                             | -                                | -                               |
|                      | PayPal Account                                         | 22,771                             | -                                | -                               |
|                      | <b>Total cash funds</b>                                | <b>95,161</b>                      | <b>-</b>                         | <b>-</b>                        |
|                      | (agree balances with receipts and payments account(s)) | OK                                 | OK                               | OK                              |

|                                 | Details | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Endowment funds<br>to nearest £ |
|---------------------------------|---------|------------------------------------|----------------------------------|---------------------------------|
| <b>B2 Other monetary assets</b> |         | -                                  | -                                | -                               |
|                                 |         | -                                  | -                                | -                               |
|                                 |         | -                                  | -                                | -                               |
|                                 |         | -                                  | -                                | -                               |
|                                 |         | -                                  | -                                | -                               |
|                                 |         | -                                  | -                                | -                               |

|                             | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|-----------------------------|---------|-----------------------------|-----------------|--------------------------|
| <b>B3 Investment assets</b> |         |                             | -               | -                        |
|                             |         |                             | -               | -                        |
|                             |         |                             | -               | -                        |
|                             |         |                             | -               | -                        |
|                             |         |                             | -               | -                        |

|                                                     | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|-----------------------------------------------------|---------|-----------------------------|-----------------|--------------------------|
| <b>B4 Assets retained for the charity's own use</b> |         |                             | -               | -                        |
|                                                     |         |                             | -               | -                        |
|                                                     |         |                             | -               | -                        |
|                                                     |         |                             | -               | -                        |
|                                                     |         |                             | -               | -                        |
|                                                     |         |                             | -               | -                        |
|                                                     |         |                             | -               | -                        |
|                                                     |         |                             | -               | -                        |
|                                                     |         |                             | -               | -                        |

|                       | Details | Fund to which liability relates | Amount due (optional) | When due (optional) |
|-----------------------|---------|---------------------------------|-----------------------|---------------------|
| <b>B5 Liabilities</b> |         |                                 | -                     |                     |
|                       |         |                                 | -                     |                     |
|                       |         |                                 | -                     |                     |
|                       |         |                                 | -                     |                     |
|                       |         |                                 | -                     |                     |

Signed by one or two trustees on behalf of all the trustees

| Signature                                                                           | Print Name   | Date of approval |
|-------------------------------------------------------------------------------------|--------------|------------------|
|  | Roger Palmer | 10/7/2022        |



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

**Report to the trustees/  
members of**

Charity Name

Kathmandu Animal Treatment Centre, UK

**On accounts for the year  
ended**

30<sup>th</sup> September 2021

**Charity no  
(if any)**

1137647

**Set out on pages**

1,2

(remember to include the page numbers of additional sheets)

**Respective  
responsibilities of  
trustees and examiner**

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

It is my responsibility to:

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

**Basis of independent  
examiner's statement**

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

**Independent  
examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below \*)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

**Signed:**

**Date:**

10/07/22

**Name:**

JAKE GRANT-JONES

**Relevant professional  
qualification(s) or body  
(if any):**

Address:

WEST FARM HOUSE

LOWER BINCOMBE

WEYMAUTH - DORSET - DT3 5PS

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material problems.



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

**From 01-10-2020**  
**Period end date**

**Period start date To 30-09-2021**

**Charity name: Kathmandu Animal Treatment Centre, UK**

**Charity registration number: 1137647**

## Objectives and Activities

|                                                                                                                                                                      | SORP reference     |                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the purposes of the charity as set out in its governing document                                                                                          | Para 1.17          | KAT UK raises funds for the benefit of the public to relieve the suffering of stray dogs and cats in Kathmandu in need of care and attention and to provide facilities for the reception, care and treatment of such animals including a humane birth control programme.                                                                                                                                                                                 |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | Since the founding of KAT in 2004 around 45,000 street dogs have been vaccinated against rabies, over 30,000 dogs have been sterilized and over 18,000 sick dogs and cats have been treated as well as over 1,200 dogs rehomed.                                                                                                                                                                                                                          |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit                                         | Para 1.18          | KAT Centre has also raised the awareness of animal welfare and related public health issues by working with schools, local communities, local organizations and individuals. Tourists and local citizens have noticed positive changes in the behaviour of communities towards stray dogs and other animals. People now proactively care for and provide food for stray animals and often bring sick or injured animals to the KAT Centre for treatment. |

## Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                  | SORP reference |  |
|------------------------------------------------------------------|----------------|--|
| Policy on grant making                                           | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |
| Contribution made by                                             | Para 1.38      |  |

|            |  |  |
|------------|--|--|
| volunteers |  |  |
| Other      |  |  |

## Achievements and Performance

|                                                                                                                                                                                                 | SORP reference |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>KAT UK continues to raise funds through PayPal donations as well as direct payments to the UK bank account. Two grants were received this year totalling £2443. These were from Vets Without Borders, Denmark and Catholic Concern, UK. Both in support of the rescue, treatment, vaccination and spaying of street dogs and associated animal welfare projects in Nepal.</p> <p>A total of £25,629 was sent to Nepal during the year. This was less than previous years due to the reduced work by the staff in Kathmandu after the start of the pandemic. KAT UK continued to provide funding, advice and support to the KAT staff during the difficult period of the Covid pandemic including funding a feeding programme for the stray dogs.</p> <p>During this accounting period funding was sent to enable a clinic to be opened in the centre of Kathmandu so that staff could continue the treatment and sterilization of the stray dog population in the city without money passing via the Nepal board who are under investigation by the Social Welfare Council of Nepal for failing to declare all foreign payments received and poor accounting. These concerns regarding the governance of the KAT Nepal board were also reported to the Charity Commission in a Serious Incident Report (No.9415) in December 2020.</p> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                              |           |  |
|--------------------------------------------------------------|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |
|                                                              |           |  |

|                                              |           |  |
|----------------------------------------------|-----------|--|
| Investment performance<br>against objectives | Para 1.41 |  |
| Other                                        |           |  |

## Financial Review

|                                                                                  |           |                                                                                                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Review of the charity's financial position at the end of the period              | Para 1.21 | Total cash funds held at the end of the period are £95,161.                                                                                                                                                                                                                        |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | KAT UK maintain a minimum of £25,000 in a reserve account , which is sufficient to cover 6 months of operating costs of the KAT Clinic in the event of other funding sources drying up. It is the intention to gradually increase this sum as the running costs in Nepal increase. |
| Amount of reserves held                                                          | Para 1.22 | £30,252                                                                                                                                                                                                                                                                            |
| Reasons for holding zero reserves                                                | Para 1.22 | Not applicable                                                                                                                                                                                                                                                                     |
| Details of fund materially in deficit                                            | Para 1.24 | None                                                                                                                                                                                                                                                                               |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | None                                                                                                                                                                                                                                                                               |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                                 |           |                                                                                                                                                             |
|---------------------------------------------------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 | Donations by individuals via PayPal and payments direct to the UK bank account. Grants from various charities and foundations in support of animal welfare. |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |                                                                                                                                                             |
| A description of the principal risks facing the charity                         | Para 1.46 |                                                                                                                                                             |
| Other                                                                           |           |                                                                                                                                                             |

## Structure, Governance and Management

|                                                                                                                                                                           |           |                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Description of charity's trusts:                                                                                                                                          |           |                                                                                                                                                                  |
| Type of governing document<br>(trust deed, royal charter)                                                                                                                 | Para 1.25 | Trust deed                                                                                                                                                       |
| How is the charity constituted?<br>(e.g unincorporated association, CIO)                                                                                                  | Para 1.25 | Charitable trust                                                                                                                                                 |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Potential trustees are identified by a trustee and then voted on by a majority and appointed at the next board meeting subject to signing a trustee declaration. |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                                           |           |                                                                                                                                                                                                         |
|-------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 | All new trustees are sent a trustee pack, which includes Charity Commission leaflets on what it entails in becoming a trustee and a copy of the board's by-laws before signing the Trustee Declaration. |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |                                                                                                                                                                                                         |
| Relationship with any related parties                                                     | Para 1.51 |                                                                                                                                                                                                         |
| Other                                                                                     |           | No face to face meetings were held during the period of this report due to the pandemic, but a number of meetings and discussions were held virtually.                                                  |

### Reference and Administrative details

|                             |                                         |
|-----------------------------|-----------------------------------------|
| Charity name                | Kathmandu Animal Treatment Centre, UK   |
| Other name the charity uses | KAT UK                                  |
| Registered charity number   | 1137647                                 |
| Charity's principal address | 24 Wyke Road, Weymouth, Dorset. DT4 9QF |
|                             |                                         |

## Names of the charity trustees who manage the charity

|    | Trustee name   | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|----------------|-----------------|-----------------------------------|---------------------------------------------------------------|
| 1  | Roger Palmer   | Treasurer       |                                   |                                                               |
| 2  | Anthony Benson |                 | Until 08-07-2021                  |                                                               |
| 3  | Carl Salter    | Chair           |                                   |                                                               |
| 4  | Ben Charman    |                 |                                   |                                                               |
| 5  | Samuel Davies  |                 |                                   |                                                               |
| 6  | Ann Fleet      | Secretary       | Until 20-02-2021                  |                                                               |
| 7  | Gabriele Goetz |                 |                                   |                                                               |
| 8  | Diane Bate     |                 | Until 07-02-2021                  |                                                               |
| 9  | Emily Clayton  |                 | Until 05-04-2021                  |                                                               |
| 10 | Clinton Powell |                 |                                   |                                                               |
| 11 |                |                 |                                   |                                                               |
| 12 |                |                 |                                   |                                                               |
| 13 |                |                 |                                   |                                                               |
| 14 |                |                 |                                   |                                                               |
| 15 |                |                 |                                   |                                                               |
| 16 |                |                 |                                   |                                                               |
| 17 |                |                 |                                   |                                                               |
| 18 |                |                 |                                   |                                                               |
| 19 |                |                 |                                   |                                                               |
| 20 |                |                 |                                   |                                                               |

## Corporate trustees – names of the directors at the date the report was approved

| Director name |  |  |
|---------------|--|--|
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |

## Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year |  |
|--------------|-----------------------------------|--|
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |

## Funds held as custodian trustees on behalf of others

|                                                                                                                               |      |
|-------------------------------------------------------------------------------------------------------------------------------|------|
| Description of the assets held in this capacity                                                                               | None |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |      |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |      |

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

#### Name of chief executive or names of senior staff members (Optional information)

|  |
|--|
|  |
|--|

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

## Other optional information

|  |
|--|
|  |
|--|

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                                     |                                                                                   |  |
|-------------------------------------|-----------------------------------------------------------------------------------|--|
| Signature(s)                        |  |  |
| Full name(s)                        | Roger Francis Palmer                                                              |  |
| Position (eg Secretary, Chair, etc) | Treasurer                                                                         |  |
| Date                                | 21-07-2022                                                                        |  |