

Kotor Kitties Charitable Incorporated Organisation
Registered Charity No. 1189591

ANNUAL ACCOUNTS & TRUSTEES' REPORT
For the year ended 31st May 2024

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

Trustees:

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

Bankers:

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

Registered Office:

79 Warwick Avenue
Bedford
MK40 2EG

Kotor Kitties Charitable Incorporated Organisation TRUSTEES' REPORT

STRUCTURE AND GOVERNANCE

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

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

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

Subject to the agreement of the current Trustees suitable candidates are invited to become trustees when vacancies occur.

RISK MANAGEMENT AND RESERVE POLICY

There is negligible risk in the operation of Kotor Kitties.

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

OBJECTIVES AND PRINCIPAL ACTIVITIES

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

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

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

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

Kotor Kitties Charitable Incorporated Organisation

REVIEW OF ACTIVITIES IN THE YEAR 2023/2024

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

In this last financial year of operating, we were lucky enough to receive six grants; The Marchig Trust, £8,000, Animal Friends Insurance £3,000, Alice Noakes Memorial Trust £1,500 and the Animal Defence Trust £1,000.

Kotor Kitties (UK, USA and the Montenegrin NVO entities combined) have to 31st May 2024 sterilised 12,339 cats. Using the UK money alone for the last 12 months has contributed to sterilising 894 cats; this has been estimated due to gender split and currency conversion.

FINANCIAL RESULTS AND ACCOUNTS

Faye Morley-Vaughan is a trustee and during the year received £543 for fully receipted expenditure on materials used for making calendars subsequently sold on behalf of the charity. The charity received all of the proceeds.

As shown in the Receipts and Payments account Income exceeded Expenditure for the year ended 31st May 2024 resulting in a cash decrease of £66. The accounts are prepared on a 'receipts and payments' basis as prescribed by the Charity Commission and the CIO governing document.

CURRENT AND FUTURE OPERATIONS

Our priority for the second half of 2024 and beyond will be to further sterilisation as a solution to the abandoned animal situation in Montenegro. Progress has already been made in this respect. This will help increase awareness about what we do and how we can help more communities in Montenegro.

FUTURE POLICY AND DONATIONS

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

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

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

Melanie Davies – Chair

Date 9th July 2024

Kotor Kitties Charitable Incorporated Organisation

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Kotor Kitties

**On accounts for the year
ended**

31/5/2024

Set out on pages

6 to 8

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/05/2024

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Andy Moore

Name:

Andrew Moore

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

Address:

Blaenpentre, Swyddffynn, Ystrad Meurig, SY25 6AW

Kotor Kitties Charitable Incorporated Organisation
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MAY 2024

	2023/2024	2022/2023
	£	£
<u>Receipts</u>		
Individual Donations (including Gift Aid)	6,758	10,481
Grant	13,500	21,500
Online Shopping portals	452	497
Calendar sales	985	796
Competition win	1,000	1,000
Cats Need Us	2,873	751
Total Receipts	25,569	35,026
<u>Payments</u>		
Payments for Veterinary Services	24,955	34,252
Bank Charges	137	201
Merchandise expenses	543	467
Sundry expenses	0	58
Total Payments	25,635	34,978
Net of Receipts/Payments	(66)	48

<u>Cash funds</u>	Unrestricted	Restricted	Total Cash	2022/2023
	Cash	Cash	Cash	Cash
	£	£	£	£
Brought Forward 1st June 2023	846	0	846	798
Added to in year	(66)	0	(66)	48
Transferred in year	0	0	0	0
Carry Forward 31st May 2024	780	0	780	846

Kotor Kitties Charitable Incorporated Organisation
STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MAY 2024

2023/2024 2022/2023

CURRENT ASSETS

	£	£
Debtors Gift Aid	171	145
Cash at bank	780	846
	<hr/> 951	<hr/> 992

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

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



Approved by the Board of Trustees

Date : 5th July 2024

Melanie Davies, Chair

Kotor Kitties Charitable Incorporated Organisation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MAY 2024

1. ACCOUNTING POLICIES

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

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

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

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

2. VOLUNTARY SERVICES

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

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

3. TAXATION

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

4. UNRESTRICTED FUND

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

5. CONSTITUTION

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

Kotor Kitties Charitable Incorporated Organisation