

Registered charity number: 1200865

**EVERY CAT MATTERS
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2023**

EVERY CAT MATTERS
REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2023
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EVERY CAT MATTERS

THE TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023

The Trustees present their report along with the financial statements of the Charity for the period ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the Charities Act 2011 and "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)".

Reference and administrative information

Charity Number: 1200865

Trustees:

F Page
J Cushman
H Cavin
R Rubaye

Structure, Governance and Management

Every Cat Matters is a registered charity, number 1200865, and was registered as a charity on 1st November 2022.

The Charity has no full time or part time employees or volunteers to assist in the running of the Charity, the daily administration being carried out by the Trustees themselves.

Decisions are made by the Trustees, who meet on an ad hoc basis.

Risk Management

The Trustees have reviewed the major and financial risks that impact on the work of the charity. The systems that have been established enable the Trustees to review and take necessary steps to lessen these risks.

Objectives and Activities

For the public benefit to promote humane behaviour towards cats and prevent cruelty and suffering among cats in the United Arab Emirates by:

- a) providing appropriate care, protection, treatment and security for cats which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage, rehoming such cats, where possible, in the United Arab Emirates and the United Kingdom;
- b) providing trap neuter and release services to homeless cats, designed to control the population of unwanted cats;
- c) educating the public in matters pertaining to the care and welfare of cats.

Public benefit

The Trustees have complied with Section 17(5) of the 2011 Charities Act, having due regard for the Charity Commission's guidance on the public benefit when renewing the charities aim and objectives, when setting the grant making policy and in making awards.

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THE TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023

Grant Making Policy

The Trustees consider all grant applications on an individual basis and will make donations to approved applications, when funds are available.

Achievement and Performance

Since establishing ourselves in November 2022, we have been successful in carrying out our mission and objectives.

In 2023 we rehomed 66 cats and carried out 68 TNR's.

We have grown our board of trustees to include a new Head of UK Fostering and have taken on new volunteers in 2024 to spearhead social media and marketing/fundraising campaigns.

We have partnered with Harmony Vet Clinic in Dubai, who have agreed to offer us 2 free TNR slots per week. And for any referrals we send to their clinic, for every AED1,000 they spend (approx £200) we get another free TNR slot.

We have also partnered with Sea Level Cafe on Kite beach in Dubai, who donate AED1 (approx 20p), for every coffee they sell.

We have been engaged in talks with Ajman University to help assist in the awareness raising and education of animal welfare. This is still in development, and we hope to build towards a partnership in 2025.

A challenge this year has been managing the health of one of our rescue cats, Toku. While he was in foster care awaiting his home, he developed a genetic condition causing him to lose muscle control and induce paralysis. We sought expert veterinary advice and after a number of tests his condition is now managed, and he is still awaiting adoption. This has been very costly for the charity, and we ran a long campaign to fundraise for his medical expenses as it ran into several thousands of pounds.

Going into 2025, we are looking to resolve these challenges by considering other potential relocation routes via Paris/Amsterdam which take a few hours longer but may be more cost effective. We are currently in the process of gathering more information on this. Alternatives are to build a partnership/agreement with a local cattery who can board our cats post flight for the required 48hrs at a reasonable cost.

We also plan to launch a brand-new website to build our profile, generate wider reach for potential adopters, encourage an uptick in donations and provide us with a place aside from social media where we can talk about our TNR program, rehabilitation cases, education work and attract more volunteers.

At the time of this report, ECM currently has 37 cats awaiting adoption.

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Financial Review

Over 2023 our total income from adoption fees and donations is £29,570 of which £23,706 was spent on our charitable activities including vet bills, medication, relocation of our rescues as well as international bank charges and costs for registering a website and maintaining our phone line. A breakdown is detailed in the financial statements.

We have seen an impact with the cost-of-living crisis in the UK having a direct impact on adoption rates. 2024 has been our slowest year. This has been compounded by increased regulatory supervision and costs at UK airports, imposed quarantines and thresholds set on cat rescue shipments. These present a monthly challenge for ECM as we struggle to navigate ever-changing relocation rules, ensuring compliance with all regulatory frameworks while trying to keep it cost effective for the charity, adopters and our donors. This meant we had to increase our base adoption fee in 2024 from £250 to £270 to assist with further costs. While this does not cover the costs subsidised by the charity, it is a fine balance between raising the adoption cost and pricing out potential adopters who can give our rescues a home.

We have worked to become affiliated with the PayPal Giving scheme to increase the ease, transparency and security of how we receive donations, which also reflects the way our supporters interact with our organisation.

The net result for the end of our first reporting year is £5,793.

Investment Policy and Performance

There are no restrictions on the charities power to invest and the Trustees have not adopted an ethical investment policy.

Reserves Policy

The Trustees' aim is to maintain free reserves in unrestricted funds, at a level that will provide sufficient funds to respond to applications for grants and ensure that there are sufficient funds available to cover support and governance costs. The actual level of reserves at 31 December was £5,793.

Plans for the Future

The Trustees have no immediate plans to modify or radically change any of the objects, activities or policies described above.

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THE TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023

Trustees' responsibilities in relation to the financial statements

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Accounting Standards and Statements of Recommended Practice and the regulations under the Charities Act 2011. They are also responsible for safeguarding the charity's assets and hence taking reasonable steps for the prevention and detection of fraud and breaches of law and regulations.

The Trustees are responsible for the maintenance and integrity of the charity and the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees and signed on their behalf by:



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F Page
Trustee

Date 30 October 2024

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES
OF EVERY CAT MATTERS
FOR THE YEAR ENDED 31 DECEMBER 2023**

I report to the trustees on my examination of the accounts of Every Cat Matters for the year ended 31 December 2023, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees, 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 Charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1) the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2) the account did not accord with the accounting records; or
- 3) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Lucy Knightley
ACCA

66 Acer Heights
Parkside Avenue
London
SE10 8GZ

Date: 31 October 2024

EVERY CAT MATTERS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023	Total funds 2023
Income and endowments from:			
Donations	2	29,466	29,466
Others		104	104
Total		<u>29,570</u>	<u>29,570</u>
Expenditure on:			
Charitable activities	3	(23,706)	(23,706)
Others	4	(71)	(71)
Total		<u>(23,777)</u>	<u>(23,777)</u>
Net income/(expenditure)		5,793	5,793
Net movement in funds		5,793	5,793
Reconciliation of funds			
Total funds brought forward		-	-
Total funds carried forward		<u>5,793</u>	<u>5,793</u>

BALANCE SHEET AS AT 31 DECEMBER 2023

**F Page
Trustee**

EVERY CAT MATTERS

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023
	£
Cash flows from operating activities	5,793
Change in cash and cash equivalents	5,793
Cash and cash equivalents brought forward	-
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Cash and cash equivalents carried forward	5,793
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EVERY CAT MATTERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

a) Basis of preparation

The accounts have been prepared in accordance with the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

b) Fund accounting

All funds of the charity are held as unrestricted fund and the trustees have the power to distribute income as they see fit in accordance with the overall objectives of the charity.

c) Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Entitlement to a legacy is recognised when probate has been granted and the executors have established that there are sufficient funds to honour the will request and any conditions attached have been met.

d) Resources expended and irrecoverable VAT

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the charity. The grants are accounted for where either the Trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the charity.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

e) Charitable activities

Costs of charitable activities include grants made.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

f) Other costs

Other costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

h) Foreign Currency

Transactions in foreign currencies are translated into sterling at the rates of exchange current at the date of the transactions. Foreign currency monetary assets and liabilities in the balance sheet are translated into sterling at the rates of exchange ruling at the end of the year. Resulting exchange gains and losses are taken to the Statement of Financial Activities.

2. Donations and legacies	2023
	£

Donations	29,466
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	<u>29,466</u>
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3. Analysis of charitable expenditure

The charity undertook both direct charitable activities and also awarded grants to a one institution during the year in furtherance of its charitable activities. No support costs were incurred in the delivery of these grants.

	2023
	£

Relocation costs	16,902
Grants made	250
Medical/health/sickness	6,418
General purposes	136

Total	<u>23,706</u>
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4. Other costs	2023
	£

Bank charges	70
Profit/(loss) on foreign exchange	1

	<u>71</u>
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5. Trustees' remuneration

The Trustees received no remuneration or expenses during the year.

6. Employees

There were no employees during the year. The daily administration of the charity is carried out by the trustees.

EVERY CAT MATTERS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

7. Analysis of cash and cash equivalents

	2023
	£
Cash at bank	5,793
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Total cash and cash equivalents	5,793
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