HASTINGS CAT LOVERS (HCL)

England & Wales · Charity number 1184847

Details

Status	Registered
Legal form	CIO
Registered	2019-08-09
Register	View on the Charity Commission register

Contact

Address	1 Sedlescombe Gardens St. Leonards-On-Sea TN38 0TD
Phone	07563897913
Email	info.hastingscatlovers@gmail.com
Website	www.hastingscatlovers.co.uk

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF CATS AND KITTENS IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR, TO PROVIDE RESCUE AND REHOMING FOR THE RECEPTION, CARE AND TREATMENT OF SUCH CATS.

Activities: Hastings Cat Lovers (HCL) are based in Hastings & St Leonards On Sea. We take cats & kittens into our care that can no longer be looked after by their owners also stray & abandoned cats.The cats are neutered, vaccinated & microchipped prior to rehoming.We recover deceased cats,usually vicitms of RTAs. We also offer advice on all cat & kitten related problems.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£39,701	£41,219	-	-
2024-08-31	£37,634	£37,451	-	-
2023-08-31	£32,674	£32,674	-	-
2022-08-31	£32,686	£30,341	-	-
2021-08-31	£40,092	£33,252	-	-

Trustees

Name	Role	Appointed
Iona Grace Jardine	Chair	2019-08-09
Lesley Ann Hunter		2022-04-13
Robert Horace Shepherd		2019-08-09

Accounts

Charity registration number 1184847 (England and Wales)

HASTINGS CAT LOVERS (HCL)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

HASTINGS CAT LOVERS (HCL)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms I G Jardine Ms L A Hunter Mr R Shepherd
Charity number	1184847
Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited Drayton House Drayton Lane Chichester West Sussex PO20 2EW
Bankers	Natwest Bank PLC 80 Lewisham High Street London SE13 5JJ Lloyds Bank PLC 98 Victoria Street London SW1E 5JL

HASTINGS CAT LOVERS (HCL)

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HASTINGS CAT LOVERS (HCL)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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)" (effective 1 January 2019).

Objectives and activities

The objects of the Charity are for the benefit of the public, to relieve the suffering of cats and kittens in need of care and attention and, in particular, to provide rescue and rehoming for the reception, care and treatment of such cats.

The Charity aims to help:

- Elderly people;
- People with disabilities; and
- The general public / mankind with their cats and related problems.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding the charity's activities.

Activities

We are a 24/7 Charity and the main activities during the year were:

- Helping cats in the community;
- Rehoming cats and kittens accepted into our care;
- Welfare support of cats classified as 'Supported Cats';
- Collection of deceased cats from the public domain and transport to vets for identification purposes;
- Reunite lost and found cats with their owners; and
- Fundraising to support the cats in our care.

Achievements and performance

In furtherance of the objectives of the Charity, we collected 8 deceased cats, usually victims of road traffic accidents, and took them to the vets to check for microchips in the hope that they would be reunited with their owners.

During the year:

- 4 cats were taken into rescue;
- 2 cats were rehomed;
- 159 cats helped with advice given to their owners or members of the public; and
- 31 cats were reunited with their owners.

We also had 26 cats in our care and 6 cats in supported foster care.

Due to health and behavioural problems there has been an increase in the number of long stay cats who need extra vet support and specialist care so, therefore, cannot be rehomed.

We have 15 sponsors for 18 long stay cats.

We have 3 Facebook pages with approximately 5300 members and 1700 followers:

- Hastings Cat Lovers (HCL) with approximately 3700 members;
- Hastings Cat Lovers Fundraising with approximately 1600 members; and
- HCL Rescue Kittys with 1700 followers.

We have a committed team of volunteers who tirelessly raise funds for the cats in our care.

Nothing has changed over the past few years in cat rescue. All the rescues are struggling to raise funds and rehome the cats in their care.

Fundraising performance

We have had many fundraising ventures this year to support our cats and help cats in the community.

Bucket collections

We have done over 10 bucket collections in Asda, Morrisons and Tesco.

Curry quiz night

We had a very successful curry quiz night where we raised £725.

Table sale

Lloyds Bank in Hastings held a table sale for us and raised £250.

Auctions

Our two weekly online auctions are our main source of funds and are still going strong.

Collection boxes and cat food collection boxes

We have charity collection pots in some of the local shops and vet practices. We also have food collection boxes in ESK and Morrisons both in Hastings.

Help in the community

Due to the dire explosion of the cat population we are running a subsidised neutering scheme for people on means tested benefits.

They pay £20 towards neutering costs and Hastings Cat Lovers (HCL) pays the rest. An excellent deal by all accounts.

This year we have helped 29 cats through this scheme.

We have also helped with vet costs for several cats whose owners were in financial difficulty.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms I G Jardine

Ms L A Hunter

Mr R Shepherd

Recruitment and appointment of trustees

The Trustees and Fundraising Team are all volunteers and none of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

HASTINGS CAT LOVERS (HCL)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees' report was approved by the Board of Trustees.

Ian Jardine

Ms I G Jardine

Trustee

Date: 23/12/25

HASTINGS CAT LOVERS (HCL)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HASTINGS CAT LOVERS (HCL)

I report to the trustees on my examination of the financial statements of Hastings Cat Lovers (HCL) (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Oliver Read FCCA ACA
James Todd & Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW

Dated: 06 / 01 / 2026

HASTINGS CAT LOVERS (HCL)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
Income from:					
Donations and legacies	3	7,095	945	8,040	3,026
Charitable activities	4	31,661	-	31,661	34,608
Total income		38,756	945	39,701	37,634
Expenditure on:					
Charitable activities	5	39,110	2,109	41,219	37,451
Total expenditure		39,110	2,109	41,219	37,451
Net income/(expenditure)		(354)	(1,164)	(1,518)	183
Transfers between funds		(1,164)	1,164	-	-
Net movement in funds	7	(1,518)	-	(1,518)	183
Reconciliation of funds:					
Fund balances at 1 September 2024		17,869	-	17,869	17,686
Fund balances at 31 August 2025		16,351	-	16,351	17,869

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HASTINGS CAT LOVERS (HCL)

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Cash at bank and in hand		16,351		17,869	
Net current assets			16,351		17,869
The funds of the charity					
Unrestricted funds	12		16,351		17,869
			16,351		17,869

The financial statements were approved by the trustees on 23/12/25

Ian Jardine

Ms I G Jardine

Trustee

R Sh

Mr R Shepherd

Trustee

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1 Accounting policies

Charity information

Hastings Cat Lovers (HCL) is a charity registered with the Charity Commission of England and Wales, number 1184847. The Chartiy is governed by a Trust Deed dated 9 August 2019 as detailed in the Trustees' Report.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the receipt and payments method.The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity receives it.

1.5 Expenditure

Expenditure is recognised once the money has been spent.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	7,095	945	8,040	3,026	-	3,026

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Cat Sanctuary		
Sale of goods	-	225
Sales of services by beneficiaries	2,959	2,849
Other income	28,702	31,534
	31,661	34,608

5 Expenditure on charitable activities

	Cat Sanctuary 2025 £	Cat Sanctuary 2024 £
Direct costs		
Veterinary fees and medicine	20,851	17,856
Cat food and litter	10,278	11,671
Fundraising materials	2,222	1,375
Cat welfare	3,049	1,552
	36,400	32,454
Share of support and governance costs (see note 6)		
Support	4,519	4,757
Governance	300	240
	41,219	37,451
Analysis by fund		
Unrestricted funds	39,110	37,451
Restricted funds	2,109	-
	41,219	37,451

6 Support costs allocated to activities

	2025	2024
	£	£
Motor expenses	346	338
Accountancy	780	780
Computer expenses	622	488
Rent	2,408	2,580
Insurance	363	272
Stationery	-	195
Sundry expenses	-	104
Governance costs	300	240
	4,819	4,997
Analysed between:		
Cat Sanctuary	4,819	4,997

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	300	240

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Restricted funds

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
The Leo Fund	-	945	(2,109)	1,164	-

The Leo Fund was a reserve created to help a cat called Leo and support the family with veterinary fees. Fundraising was done to help pay for this project and any shortfall was donated via the unrestricted reserves held by Hastings Cat Lovers (HCL).

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
General funds	17,869	38,756	(39,110)	(1,164)	16,351

Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	17,686	37,634	(37,451)	-	17,869

13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Accounts

Charity registration number 1184847 (England and Wales)

HASTINGS CAT LOVERS (HCL)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

HASTINGS CAT LOVERS (HCL)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms I G Jardine Ms L A Hunter Mr R Shepherd
Charity number	1184847
Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited Drayton House Drayton Lane Chichester West Sussex PO20 2EW
Bankers	Natwest Bank PLC 80 Lewisham High Street London SE13 5JJ
	Lloyds Bank PLC 98 Victoria Street London SW1E 5JL

HASTINGS CAT LOVERS (HCL)

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HASTINGS CAT LOVERS (HCL)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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)" (effective 1 January 2019).

Objectives and activities

The objects of the Charity are for the benefit of the public, to relieve the suffering of cats and kittens in need of care and attention and, in particular, to provide rescue and rehoming for the reception, care and treatment of such cats.

The Charity aims to help:

- Elderly people;
- People with disabilities; and
- The general public / mankind with their cats and related problems.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding the charity's activities.

Activities

We are a 24/7 Charity and the main activities during the year were:

- Helping cats in the community;
- Rehoming cats and kittens accepted into our care;
- Welfare support of cats classified as 'Supported Cats';
- Collection of deceased cats from the public domain and transport to vets for identification purposes;
- Reunite lost and found cats with their owners; and
- Fundraising to support the cats in our care.

Achievements and performance

In furtherance of the objectives of the Charity, we collected 12 deceased cats, usually victims of road traffic accidents, and took them to the vets to check for microchips in the hope that they would be reunited with their owners.

During the year:

- 4 cats were taken into rescue;
- 3 cats were rehomed;
- 151 cats helped with advice given to their owners or members of the public; and
- 38 cats were reunited with their owners.

We also had 24 cats in our care and 7 cats in supported foster care.

Due to health and behavioural problems there has been an increase in the number of long stay cats who need extra vet support and specialist care so, therefore, cannot be rehomed.

We have 16 sponsors for 19 cats.

We have 3 Facebook pages with approximately 4700 members and 1700 followers:

- Hastings Cat Lovers (HCL) with approximately 3300 members;
- Hastings Cat Lovers Fundraising with approximately 1400 members; and
- HCL Rescue Kittys with 1700 followers.

We have a committed team of volunteers who tirelessly raise funds for the cats in our care.

It has been yet another difficult year for all the cat rescues. We are all full and struggling to rehome our cats.

Fundraising performance

It has been four years since Covid restrictions so we thought it was time we started fundraising in the greater community instead of just relying on our online auctions.

Bucket collections

We have done 8 Bucket collections in the three local major supermarkets - Morrisons, Asda and Tesco, and raised approximately £1000.

Many thanks to the Community Champions for the respective supermarkets for giving us a chance. We are very grateful.

Curry Quiz Night / Pie & Mash Quiz Night

Both there events were well attended & very enjoyable. They also gave a change for some of the members to meet each other.

We also ran raffles at both events. The two events raised a total of £990.

HCL Charity 5th Anniversary Party

Our lovely member once again lent us her garden for this Fundraiser which was very well attended. We ran a Tombola, Raffle, a few stalls and games and raised the sum of £1,392.

Collection Boxes & Catfood Collection Boxes

We have been very successful in installing collection boxes in a few outlets including 3 independent vets that opened locally this year.

We also have catfood collection boxes in ESK and Morrisons whose customers have been very generous with their donations.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms I G Jardine

Ms L A Hunter

Mr R Shepherd

Recruitment and appointment of trustees

The Trustees and Fundraising Team are all volunteers and none of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Ms I G Jardine

Trustee

11 December 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HASTINGS CAT LOVERS (HCL)

I report to the trustees on my examination of the financial statements of Hastings Cat Lovers (HCL) (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Oliver Read FCCA ACA
James Todd & Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW

Dated: 11 December 2024

HASTINGS CAT LOVERS (HCL)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	**2**	3,026	1,520
Charitable activities	**3**	34,608	31,154
Total income		37,634	32,674
Expenditure on:			
Charitable activities	**4**	37,451	32,674
Total expenditure		37,451	32,674
Net income and movement in funds		183	-
Reconciliation of funds:			
Fund balances at 1 September 2023		17,686	17,686
Fund balances at 31 August 2024		17,869	17,686

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HASTINGS CAT LOVERS (HCL)

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Cash at bank and in hand		17,869		17,686	
Net current assets			17,869		17,686
The funds of the charity					
Unrestricted funds	**10**		17,869		17,686
			17,869		17,686

The financial statements were approved by the trustees on 11 December 2024

Ms I G Jardine
Trustee

Mr R Shepherd
Trustee

1 Accounting policies

Charity information

Hastings Cat Lovers (HCL) is a charity registered with the Charity Commission of England and Wales, number 1184847. The Chartiy is governed by a Trust Deed dated 9 August 2019 as detailed in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the receipt and payments method.The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity receives it.

1.5 Expenditure

Expenditure is recognised once the money has been spent.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	3,026	1,520

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Cat Sanctuary		
Sale of goods	225	477
Sales of services by beneficiaries	2,849	2,315
Other income	31,534	28,362
	34,608	31,154

4 Expenditure on charitable activities

	Cat Sanctuary 2024 £	Cat Sanctuary 2023 £
Direct costs		
Veterinary fees and medicine	17,856	17,055
Cat food and litter	11,671	8,073
Fundraising materials	1,375	1,090
Cat welfare	1,552	839
	32,454	27,057
Share of support and governance costs (see note 5)		
Support	4,997	5,617
	37,451	32,674
Analysis by fund		
Unrestricted funds	37,451	32,674

5 Support costs allocated to activities

	2024 £	2023 £
Motor expenses	338	204
Accountancy	1,020	936
Computer expenses	488	317
Rent	2,580	2,484
Insurance	272	259
Stationery	195	190
Sundry expenses	104	1,227
	4,997	5,617
Analysed between:		
Cat Sanctuary	4,997	5,617

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Restricted funds

The charity did not hold any restricted funds at any time during the current and previous year.

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	17,686	37,634	(37,451)	17,869

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	17,686	32,674	(32,674)	17,686

11 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

Charity registration number 1184847

HASTINGS CAT LOVERS (HCL)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

HASTINGS CAT LOVERS (HCL)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms I G Jardine Ms L A Hunter Mr R Shepherd
Charity number	1184847
Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited 1 & 2 The Barn Oldwick West Stoke Road Chichester West Sussex PO18 9AA
Bankers	Natwest Bank PLC 80 Lewisham High Street London SE13 5JJ Lloyds Bank PLC 98 Victoria Street London SW1E 5JL

HASTINGS CAT LOVERS (HCL)

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HASTINGS CAT LOVERS (HCL)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees presents its annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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)" (effective 1 January 2019).

Objectives and activities

The objects of the Charity are for the benefit of the public, to relieve the suffering of cats and kittens in need of care and attention and, in particular, to provide rescue and rehoming for the reception, care and treatment of such cats.

The Charity aims to help:

- Elderly people;
- People with disabilities; and
- The general public / mankind with their cats and related problems.

Public benefit

The trustees has paid due regard to guidance issued by the Charity Commission in deciding the charity's activities.

Activities

We are a 24/7 Charity and the main activities during the year were:

- Helping cats in the community;
- Rehoming cats and kittens accepted into our care;
- Welfare support of cats classified as 'Supported Cats';
- Collection of deceased cats from the public domain and transport to vets for identification purposes;
- Reunite lost and found cats with their owners; and
- Fundraising to support the cats in our care.

Achievements and performance

In furtherance of the objectives of the Charity, we collected 10 deceased cats, usually victims of road traffic accidents, and took them to the vets to check for microchips in the hope that they would be reunited with their owners.

During the year:

- 7 cats were taken into rescue;
- 3 cats were rehomed;
- 149 cats helped with advice given to their owners or members of the public; and
- 30 cats were reunited with their owners.

We also had 25 cats in our care and 3 cats in supported foster care.

Due to health and behavioural problems there has been an increase in the number of long stay cats who need extra vet support and specialist care so, therefore, cannot be rehomed. We made an attempt to recruit Fosters Carers so we could take more cats into rescue, but unfortunately this did not work out as we had planned. We have however, been very successful in recruiting sponsors for the long stay cats and currently have 14 sponsors for 19 cats.

We have 3 Facebook pages with approximately 4400 members and 1700 followers:

- Hastings Cat Lovers (HCL) with approximately 3100 members;
- Hastings Cat Lovers Fundraising with approximately 1300 members; and
- HCL Rescue Kittys with 1700 followers.

We have a committed team of volunteers who tirelessly raise funds for the cats in our care.

It has been a difficult year for all the cat rescues. We are all full and struggling to rehome our cats.

Fundraising performance

We thought it would be a good idea to invest in having calendars and Christmas cards printed to raise funds so did a survey on our Facebook Groups to see what interest there would be.

As there was enough interest, we had 150 calendar printed by a local firm, Judges, to be sold for £10 each. If they all sell, we should make a profit of £920.

We also had 1500 Christmas cards printed to be sold at 10 for £5. If these all sell, we should make a profit of £350.

All the cats featured in the calendar and cards are HCL cats.

One of our members very generously lent us her garden for a cream tea fundraiser. We also ran a Tombola and a raffle, as well as sold some of our calendar and we were very surprised and pleased that we raised £1,051.50.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The members of the trustees who served during the year and up to the date of signature of the financial statements were:

Ms I G Jardine
Ms L A Hunter
Mr R Shepherd

Recruitment and appointment of trustees

The Trustees and Fundraising Team are all volunteers.

None of the members of the trustees has any beneficial interest in the company. All of the members of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Trustees.

Ms I G Jardine
Trustee

5 February 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HASTINGS CAT LOVERS (HCL)

I report to the trustees on my examination of the financial statements of Hastings Cat Lovers (HCL) (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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 financial statements to be reached.

Oliver Read FCCA ACA
James Todd & Co Limited
1 & 2 The Barn Oldwick
West Stoke Road
Chichester
West Sussex
PO18 9AA

Dated: 5 February 2024

HASTINGS CAT LOVERS (HCL)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and endowments from:			
Donations and legacies	**2**	1,520	2,506
Charitable activities	**3**	31,154	28,280
Other income	**4**	-	1,900
Total income		32,674	32,686
Charitable activities	**5**	32,674	30,341
Net income and movement in funds		-	2,345
Reconciliation of funds:			
Fund balances at 1 September 2022		17,686	16,650
Fund balances at 31 August 2023		17,686	18,995

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HASTINGS CAT LOVERS (HCL)

BALANCE SHEET

AS AT 31 AUGUST 2023

		2023		2022	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**10**		-		2,150
Current assets					
Cash at bank and in hand		17,686		16,845	
Net current assets			17,686		16,845
Total assets less current liabilities			17,686		18,995
The funds of the charity					
Unrestricted funds			17,686		18,995
			17,686		18,995

The financial statements were approved by the trustees on 5 February 2024

Ms I G Jardine
Trustee

Mr R Shepherd
Trustee

1 Accounting policies

Charity information

Hastings Cat Lovers (HCL) is a charity registered with the Charity Commission of England and Wales, number 1184847. The Chartiy is governed by a Trust Deed dated 9 August 2019 as detailed in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the receipt and payments method.The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity receives it.

1.5 Expenditure

Expenditure is recognised once the money has been spent.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	1,520	2,506

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Cat Sanctuary		
Adoption fees	477	413
Sponsorship of animals	2,315	1,462
Fundraising	28,362	26,405
	31,154	28,280

4 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net gain on disposal of tangible fixed assets	-	1,900

5 Expenditure on charitable activities

	Cat Sanctuary 2023 £	Cat Sanctuary 2022 £
Direct costs		
Veterinary fees and medicines	17,055	10,444
Cat food and litter	8,073	7,650
Fundraising materials	1,090	1,478
Cat welfare	839	-
	27,057	19,572
Share of support and governance costs (see note 6)		
Support	5,617	10,769
	32,674	30,341
Analysis by fund		
Unrestricted funds	32,674	30,341

6 Support costs allocated to activities

	2023 £	2022 £
Motor expenses	204	1,655
Accountancy	936	876
Computer expenses	317	318
Repairs and maintenance	-	2,364
Rent	2,484	2,196
Insurance	259	245
Stationery	190	115
Sundry expenses	1,227	3,000
	5,617	10,769
Analysed between:		
Cat Sanctuary	5,617	10,769

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Motor vehicles £
Cost	
At 1 September 2022	2,150
Disposals	(2,150)
At 31 August 2023	-
Carrying amount	
At 31 August 2023	-
At 31 August 2022	2,150

11 Restricted funds

The charity did not hold any restricted funds at any time during the current and previous year.

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	17,686	32,674	(32,674)	17,686

12 Unrestricted funds **(Continued)**

Previous year:	**At 1 September 2021**	**Incoming resources**	**Resources expended**	**At 31 August 2022**
	£	**£**	**£**	**£**
General funds	16,650	32,686	(30,341)	18,995

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

HASTINGS CAT LOVERS (HCL)

England & Wales - Charity number 1184847

Accounts

HASTINGS CAT LOVERS

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

Charity Registration No. 1184847

Plummer Parsons

CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

HASTINGS CAT LOVERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Iona Jardine (Chair) Robert Shepherd (Secretary) Lesley Ann Hunter
Charity number	1184847
Principal address	1 Sedlescombe Gardens St Leonards-on-Sea East Sussex TN38 0TD
Independent examiner	Alastair Towler BFP ACA DChA 18 Hyde Gardens Eastbourne East Sussex BN21 4PT
Bankers	NatWest Bank plc 80 Lewisham High Street London SE13 5JJ Lloyds Bank plc 98 Victoria Street London SW1E 5JL

HASTINGS CAT LOVERS

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HASTINGS CAT LOVERS

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their report and accounts for the year ended 31 August 2022.

Objects and activities

The objects of the charity are to relieve the suffering of cats and kittens in need if care and attention and, in particular, to provide rescue and rehoming for the reception, care and treatment of such cats.

The charity aims to help:
- Elderly people
- People with disabilities
- The general public

with their cats and related problems.

The charity's main activities during the year were:
1. Helping cats in the community;
2. Rehoming cats and kittens accepted into our care;
3. Welfare support of cats classified as 'Supported Cats';
4. Collection of deceased cats from the public domain and transport to vets for identification purposes;
5. Reunite lost and found cats with their owners.

The Trustees have paid due regard to Public Benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In furtherance of the objectives of the charity, we collected 15 deceased cats, usually the victims of road traffic accidents, and took them to the vets to check for microchips in the hope that they would be reunited with their owners.

During the year:
- 8 cats were taken into rescue;
- 7 cats were rehomed;
- 110 cats helped with advice given to their owners;
- 25 cats were reunited with their owners.

We also had 27 cats in our care and 2 cats in supported foster care.

Due to health and behavioural problems there has been an increase in the number of long stay cats who need extra vet support and specialist care so, therefore, cannot be rehomed

We are recruiting foster carers to ensure we have enough room for future emergencies as we are nearing capacity.

Our group has been very successful in recruiting sponsors for our long term cats. We have 14 sponsors who sponsor 17 cats in total.

The majority join our Group to seek advice with a variety of cat related problems, ranging from behavioural issues to illnesses. Some join when their cats go missing or they have found a stray cat or kitten.

Lockdown restrictions have been lifting enabling us to resume our working pattern pre pandemic. We always carry out home visits in a safe way with two volunteers.

We have 3 Facebook pages with approximately 4,500 members.

- Hastings Cat Lovers with approximately 3,000 members
- Hastings Cat Lovers Fundraising with approximately 1,500 members
- HCL Rescue Kitty's which is used to post details of cats ready for adoption.

We have a committed team of volunteers who tirelessly raise funds for the cats in our care.

The charity has its own dedicated HCL mobile phone, number 07563897913, which can be used to contact us 24/7.

New business cards have been printed which include updated information on how to contact us.

During the year, we sold our charity car in order to save money.

Financial review

Income for the year totalled £32,686 (2021: £40,092) and expenditure £30,341 (2021: £33,252) leaving a surplus of £2,345 (2021: £6,840). Cash balances at the year end were £16,895 (2021: £14,500).

Structure, governance and management

The charity is a charitable incorporated organisation (CIO) registered on 9 August 2019. The CIO is governed by its constitution 'The Rules of Hastings Cat Lovers'. If the CIO is wound up the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

The Trustees who served during the year were:

Iona Jardine (Chair)	
Robert Shepherd (Secretary)	
Lesley Ann Hunter	(Appointed 13 April 2022)
Nicola Camoccio	(Resigned 17 March 2022)

The CIO must have at least 3 trustees with no maximum number of trustees being set. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the trustees to appoint a new trustee. New trustees are appointed by passing a resolution at a properly convened meeting of the charity trustees.

New trustees are appointed having regard to the skills, knowledge and experience needed for the effective administration of the CIO.

On appointment, new trustees are given a copy of the current version of the CIO's constitution and the latest Trustees' Report and statement of accounts.

On behalf of the Board of Trustees

Iona Jardine
Trustee

Date: 24 March 2023

HASTINGS CAT LOVERS

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HASTINGS CAT LOVERS

I report on the financial statements of the charity for the year ended 31 August 2022, which are set out on pages 5 to 7.

Respective responsibilities of Trustees and examiner
The charity's Trustees are responsible for the preparation of the financial statements. The charity's 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.

It is my responsibility to:
(i) examine the financial statements under section 145 of the 2011 Act;
(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
(iii) to state whether particular matters have come to my attention.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:
  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

  have not been met or
(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Alastair Towler **BFP ACA DChA**
Chartered Accountant
18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Date: 3 April 2023

HASTINGS CAT LOVERS

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022

Unrestricted Funds	Total 2022 £	Total 2021 £
Receipts		
Donations and legacies	2,506	1,270
Adoption fees	413	4,826
Fundraising	26,405	33,161
Sponsorship of animals	1,462	835
Proceeds from the sale of car	1,900	-
	32,686	40,092
Payments		
Veterinary fees and medicines	10,444	14,802
Cat food and litter	7,650	6,973
Fundraising materials	1,478	2,658
Motor expenses	1,655	4,919
Accountancy	876	-
Computer expenses	318	281
Repairs and equipment purchases	2,364	3,185
Garage rent	2,196	434
Insurance	245	-
Stationery	115	-
Transfer to Paypal	3,000	-
	30,341	33,252
Surplus of ordinary receipts over payments	2,345	6,840
Bank and cash brought forward at 1 September 2021	14,500	7,660
Bank and cash carried forward at 31 August 2022	16,845	14,500

HASTINGS CAT LOVERS

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 AUGUST 2022

At historical cost	Unrestricted Funds £	2022 Totals £	2021 Totals £
Assets retained for the charity's own use			
Motor vehicles	-	-	2,150
	-	-	2,150
Current assets			
Cash at bank and in hand	16,845	16,845	14,500
	16,845	16,845	14,500
	16,845	16,845	16,650
Current liabilities			
Other creditors	-	-	-
	-	-	-
Net current assets	16,845	16,845	16,650
Total assets less current liabilities	16,845	16,845	18,800

The accounts were approved by the Trustees on 24 March 2023.

Iona Jardine
Trustee

Robert Shepherd
Trustee

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

1. Accounting policies

1.1 Basis of preparation

The accounts have been prepared on the Receipts and Payments basis and in accordance with the Charities Act 2011.

1.2 Going Concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Related parties and transactions with trustees.

None of the Trustees (or any persons connected with them) received any remuneration or were reimbursed for any expenses during the year or in the previous year.

HASTINGS CAT LOVERS (HCL)

England & Wales - Charity number 1184847

Accounts

HASTINGS CAT LOVERS

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

Charity Registration No. 1184847

HASTINGS CAT LOVERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Iona Jardine (Chair) Robert Shepherd (Secretary) Lesley Ann Hunter
Charity number	1184847
Principal address	1 Sedlescombe Gardens St Leonards-on-Sea East Sussex TN38 0TD
Independent examiner	Alastair Towler BFP ACA DChA 18 Hyde Gardens Eastbourne East Sussex BN21 4PT
Bankers	NatWest Bank plc 80 Lewisham High Street London SE13 5JJ

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HASTINGS CAT LOVERS

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their report and accounts for the year ended 31 August 2021.

Objects and activities

The objects of the charity are to relieve the suffering of cats and kittens in need if care and attention and, in particular, to provide rescue and rehoming for the reception, care and treatment of such cats.

The charity aims to help:

- Elderly people
- People with disabilities
- The general public

with their cats and related problems.

The charity's main activities during the year were:

1. Helping cats in the community;
2. Rehoming cats and kittens accepted into our care;
3. Welfare support of cats classified as 'Supported Cats';
4. Collection of deceased cats from the public domain and transport to vets for identification purposes;
5. Reunite lost and found cats with their owners.

The Trustees have paid due regard to Public Benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In furtherance of the objectives of the charity, we collected 12 deceased cats, usually the victims of road traffic accidents, and took them to the vets to check for microchips in the hope that they would be reunited with their owners.

During the year:

- 21 cats were taken into rescue;
- 18 cats were rehomed;
- 82 cats helped with advice given to their owners;
- 14 cats were reunited with their owners.

We also had 27 cats in our care and 2 cats in supported foster care.

We continued carrying out home visits in a Covid safe way.

Lockdown continued during the year, so fundraising was only possible by donation or online auctions.

We have over 2,900 people on our facebook site, some of whom are our most ardent supporters.

The majority join our Group to seek advice with a variety of cat related problems, ranging from behavioural issues to illnesses. Some join when their cats go missing or they have found a stray cat or kitten.

The number of stray cats seems to have decreased during the pandemic, perhaps as a result of more people being at home.

We are a 24/7 charity. The Trustees and fundraising team are all volunteers.

Financial review

Income for for the year totalled £40,092 (2021: £22,660) and expenditure £33,252 (2021: £17,558) leaving a surplus of £6,840 (2021: £5,102). Cash balances at the year end were £14,500 (2021: £7,660).

Structure, governance and management

The charity is a charitable incorporated organisation (CIO) registered on 9 August 2019. The CIO is governed by its constitution 'The Rules of Hastings Cat Lovers'. If the CIO is wound up the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

The Trustees who served during the year were:
Iona Jardine (Chair)
Robert Shepherd (Secretary)
Nicola Camoccio (Resigned 17 march 2022)
Lesley Ann Hunter (Appointed 13 April 2022)

The CIO must have at least 3 trustees with no maximum number of trustees being set. If the number falls below this minimum, the remaining trustee or trustess may act only to call a meeting of the trustees to appoint a new trustee. New trustees are appointed by passing a resolution at a properly convened meeting of the charity trustees.

New trustees are appointed having regard to the skills, knowledge and experience needed for the effective administration of the CIO.

On appointment, new trustees are given a copy of the current version of the CIO's constitution and the latest Trustees' Report and statement of accounts.

On behalf of the Board of Trustees

Iona Jardine
Trustee

Date: 8 June 2022

HASTINGS CAT LOVERS

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HASTINGS CAT LOVERS

I report on the financial statements of the charity for the year ended 31 August 2021, which are set out on pages 3 to 6.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements. The charity's 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.

It is my responsibility to:
(i) examine the financial statements under section 145 of the 2011 Act;
(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
(iii) to state whether particular matters have come to my attention.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:
  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

  have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Alastair Towler **BFP ACA DChA**
Chartered Accountant
18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Date: 9 June 2022

HASTINGS CAT LOVERS

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2021

Unrestricted Funds	Total 2021 £	Total 2020 £
Receipts		
Donations and legacies	4,826	6,068
Adoption fees	1,270	2,005
Fundraising	33,161	12,437
Sponsorship of animals	835	-
Donated assets	-	2,150
	40,092	22,660
Payments		
Vetinary fees and medicines	14,802	9,171
Cat food and litter	6,973	4,592
Fundraising expenses	2,658	777
Motor expenses	4,919	1,632
Legal fees	-	900
Computer expenses	281	281
Repairs and equipment purchases	3,185	205
Garage rent	434	-
	33,252	17,558
Surplus of ordinary receipts over payments	6,840	5,102
Bank and cash brought forward at 1 September 2020	7,660	2,558
Bank and cash carried forward at 31 August 2021	14,500	7,660

HASTINGS CAT LOVERS

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 AUGUST 2021

At historical cost	Unrestricted Funds £	2021 Totals £	2020 Totals £
Assets retained for the charity's own use			
Motor vehicles	2,150	2,150	2,150
	2,150	2,150	2,150
Current assets			
Cash at bank and in hand	14,500	14,500	7,660
	14,500	14,500	7,660
	16,650	16,650	9,810
Current liabilities			
Other creditors	-	-	-
	-	-	-
Net current assets	16,650	16,650	9,810
Total assets less current liabilities	18,800	18,800	11,960

The accounts were approved by the Trustees on 8 June 2022

Iona Jardine
Trustee

Robert Shepherd
Trustee

1. Accounting policies

1.1 Basis of preparation

The accounts have been prepared on the Receipts and Payments basis and in accordance with the Charities Act 2011.

1.2 Going Concern

At the date of this report, there exists considerable uncertainty regarding the potential impact of the Coronavirus and the economic consequences, both within the U.K. and overseas, which may result from government policies to contain the spread. The duration and geographical extent of any possible lockdown or future government policies are unknown. Whilst we are unable to predict what the economic consequences may be and the impact on the charity's future ability to continue operating, we have continued to use the going concern basis as appropriate in the preparation of these accounts.

2. Related parties and transactions with trustees.

None of the Trustees (or any persons connected with them) received any remuneration or were reimbursed for any expenses during the year or in the previous year.