

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)

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

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.

HASTINGS CAT LOVERS (HCL)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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

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 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

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
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	
		<u> </u>		<u> </u>	
Net current assets			17,686		16,845
			<u> </u>		<u> </u>
Total assets less current liabilities			17,686		18,995
			<u> </u>		<u> </u>
The funds of the charity					
Unrestricted funds			17,686		18,995
			<u> </u>		<u> </u>
			17,686		18,995
			<u> </u>		<u> </u>

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

Ms I G Jardine
Trustee

Mr R Shepherd
Trustee

HASTINGS CAT LOVERS (HCL)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

Hastings Cat Lovers (HCL) is a charity registered with the Charity Commission of England and Wales, number 1184847. The Charity 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.

HASTINGS CAT LOVERS (HCL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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.

HASTINGS CAT LOVERS (HCL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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

HASTINGS CAT LOVERS (HCL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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	-
	<u>27,057</u>	<u>19,572</u>
Share of support and governance costs (see note 6)		
Support	5,617	10,769
	<u>32,674</u>	<u>30,341</u>
Analysis by fund		
Unrestricted funds	<u>32,674</u>	<u>30,341</u>

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
	<u>5,617</u>	<u>10,769</u>
Analysed between:		
Cat Sanctuary	<u>5,617</u>	<u>10,769</u>

7 Trustees

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

HASTINGS CAT LOVERS (HCL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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

HASTINGS CAT LOVERS (HCL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Related party transactions

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