

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)

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

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.

HASTINGS CAT LOVERS (HCL)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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.

Ms I G Jardine
Ms I G Jardine
Trustee

Date: *23/10/25*

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

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
	Notes				
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 £	£	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 Shepherd
Mr R Shepherd
Trustee

HASTINGS CAT LOVERS (HCL)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

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 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.

HASTINGS CAT LOVERS (HCL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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

HASTINGS CAT LOVERS (HCL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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
	<u>31,661</u>	<u>34,608</u>

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
	<u>36,400</u>	<u>32,454</u>
Share of support and governance costs (see note 6)		
Support	4,519	4,757
Governance	300	240
	<u>41,219</u>	<u>37,451</u>
Analysis by fund		
Unrestricted funds	39,110	37,451
Restricted funds	2,109	-
	<u>41,219</u>	<u>37,451</u>

HASTINGS CAT LOVERS (HCL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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
	<u>4,819</u>	<u>4,997</u>
Analysed between:		
Cat Sanctuary	<u>4,819</u>	<u>4,997</u>

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	<u>300</u>	<u>240</u>

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

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.

HASTINGS CAT LOVERS (HCL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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).