

CELIA HAMMOND ANIMAL TRUST

England & Wales · Charity number 293787

Details

Other names	C H A T, CHAT
Status	Registered
Legal form	Other
Registered	1986-02-21
Register	View on the Charity Commission register

Contact

Address	Celia Hammond Animal Trust High Street Wadhurst TN5 6AG
Phone	01892783820
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Website	www.celiahammond.org

Activities

Objects: TO PROMOTE THE WELFARE OF ANIMALS PARTICULARLY CATS IN NEED OF CARE AND TO PREVENT THE CRUELTY AND SUFFERING ASSOCIATED WITH THE COUNTRY'S VAST STRAY AND UNWANTED ANIMAL PROBLEM IN PARTICULAR BY THE PROVISION OF SPAYING AND NEUTERING FACILITIES.

Activities: To promote the welfare of animals particularly cats, in need of care and to prevent the cruelty and suffering associated with the country's vast stray and unwanted animal problem in particular by the provision of spaying and neutering facilities and the provision of veterinary services to those on low incomes.

Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- East Sussex
- Kent
- Lewisham
- Newham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£2,922,834	£3,150,727	£2,163,079	75
2023-10-31	£2,413,440	£3,575,956	£2,515,974	90
2022-10-31	£3,965,779	£3,593,417	£3,903,488	88
2021-10-31	£3,351,166	£3,425,599	£3,531,127	90
2020-10-31	£2,997,678	£3,359,011	£3,435,560	100

Trustees

Name	Role	Appointed
Andrew Hamill-Stewart		2023-10-10
CELIA HAMMOND		
Ceren Sonmez		2025-01-13
NAOMI SHEEN		2011-03-16

Accounts

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2024

CELIA HAMMOND ANIMAL TRUST

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CELIA HAMMOND ANIMAL TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 OCTOBER 2023

Trustees

C Hammond
N Sheen
A Hamill-Stewart
S Fraser

Charity registered number

293787

Principal office

The High Street, Wadhurst, East Sussex, TN5 6AG

Auditors

Crowe U.K. LLP, Medway Bridge House, 1-8 Fairmeadow, Maidstone, Kent, ME14 1JP

Bankers

National Westminster Bank Plc, Wadhurst, East Sussex, TN5 6BH

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2024

The Trustees present their annual report together with the audited financial statements of the group and the charity for the 1 November 2023 to 31 October 2024.

Celia Hammond Animal Trust is a Registered Charity, Number 293787.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Governing Document

The constitution of the charity is set out in the Deed of Trust dated 29 January 1986.

Trustees

During the year, the charity was administered by a board of Trustees:

Celia Hammond
Naomi Sheen
A Hamill-Stewart
S Fraser
C Beaumont-Kerridge (resigned)

Celia Hammond was elected on the founding of the charity. Celia Hammond is appointed in perpetuity.

Recruitment and Appointment of New Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

Individuals wishing to become Trustees apply by written application and are appointed by the existing Trustees if they are considered to be suitable for the vacancy that exists.

Policies and Procedures for the Induction and Training of Trustees

The charity is relying upon the guidance issued by the Charities Commission in relation to the induction and training of Trustees.

Pay Policy for Senior Staff

The remuneration of key management personnel is agreed by the Trust's Board.

The Organisational Structure

The Board of Trustees provides the governance of the Charity. The Trustees delegate the day to day running of the charity to the senior manager, Sarah Le Fevre.

Subsidiary

The subsidiary company of the charity, CHAT Trading Limited, which raises funds for the charity by means of covenanting trading profits arising from the sale of donated goods, is administered by a sole Director, Celia Hammond.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2024

OBJECTIVES AND ACTIVITIES

The charity's aims and objectives are to promote the welfare of animals, particularly cats in need of care, and to prevent cruelty and suffering associated with the country's vast stray and unwanted animal problem, by the provision of spaying and neutering facilities. The aims are not limited geographically, but for funding reasons most activities currently undertaken centre on London and the Home Counties.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The charity's objects are:

- To provide care and refuge for cats and kittens both feral and domestic and for those animals which on the basis of age, temperament or appearance would not normally be taken in elsewhere.
- To promote the welfare of animals through example and education.
- To humanely reduce the population of dogs and cats, both pedigree and mongrel in the UK by neutering as opposed to the current situation where hundreds of thousands of healthy but unwanted or stray animals are being destroyed simply because there are not enough homes to go around.
- To provide low cost neuter/vaccination clinics for animals belonging to people on benefit or those unable to afford private veterinary fees.
- To provide low cost treatment in our clinics for sick/injured animals whose owners do not qualify for help from the major charities but who cannot afford private veterinary fees.
- To operate a rescue service for animals, both domestic and feral, in emergency situations through calls from the public, local authorities and the police.
- To provide long and short-term sanctuary accommodation and rehoming facilities for rescued animals.
- To investigate complaints of cruelty and neglect and to take appropriate action.
- To achieve the Celia Hammond Animal Trust's aim, the Trustees' policy (which remains unchanged since our last report) is to provide three main kinds of charitable service.
- Clinic services - the provision of low cost neutering and vaccination services via the Trust's clinics. A full veterinary service is also provided at the clinics for sick / injured animals belonging to people unable to afford private veterinary fees and yet not qualifying for assistance through the major charities.
- Sanctuary services - the provision of an animal sanctuary to provide shelter for rescued animals that are unable to be homed.
- Rescue and re-homing services – these services are provided from the clinics and the Sanctuary in Sussex.

The contribution of volunteers

The charity has many volunteers who make a significant contribution to its operation. The charity was founded by volunteers and the charity could not survive in its present form without their contribution over all aspects of the charity's services. Volunteers bring to us a wealth of experience from all walks of life and a passion and desire to help us to help as many animals as possible and deliver our services to those in need. The charity currently has around 200 active volunteers.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2024

GOING CONCERN

The impact of the cost-of-living crisis and the subsequent uncertainty about the future has all contributed to the Trustees and charity management team assessment of the financial implications the charity faces in the next 12 months and beyond.

The Trustees have considered the overall financial position that the charity is now in and have compared the financial position of the charity now with the position in 2023.

The Trust's main income continues to be from donations and legacies and secondly income received by the provision of veterinary services via the two London clinics. The two veterinary clinics have been negatively impacted by the national shortage of veterinary staff, the causes of which being a combination of the Pandemic, Brexit and an increase in pet ownership. We had hoped that post pandemic that we would have been able to swiftly return to a position of being fully staffed but this has not yet happened and veterinary staff recruitment and retainment is continuing to prove very challenging.

The Trustees are carefully monitoring the situation but also evaluating how the charity delivers its services in order to meet our aims and objectives and any changes we need to make to and adapt to in order to survive, meet our objectives and thrive in the 'new normal' U.K.

Post year end, the charity has agreed the sale of a property donated to the charity as well as expecting the receipt of a large legacy with both expecting to yield in excess of a total of £1.5m. There are fluctuations in timings of legacy income though and Trustees are monitoring available cash closely. Based on the available information and cashflow predictions for the next 12 months, the Trustees continue to prepare the financial statements on a going concern basis.

FINANCIAL REVIEW

Achievements and performance

2024 was a challenging year financially, with a combination of delays in the receipt of a long-awaited legacy and the sale of piece of land belonging to the Trust leaving us concerned about our cash flow position for the year. As reported in our last Trustees report, written in the Spring of 2024, our monthly running costs had been increasing as a result of increased costs faced by the charity for all the services and products we need to use from cat food to medications to utility costs and salary costs.

Several factors have combined in recent years that have placed the animal charity sector under immense pressure. The Pandemic, when many new pet owners acquired pets, closely followed by the cost-of-living crisis has resulted in an ever-increasing number of cats and dogs needing help, either for low-cost veterinary treatments or to be found new homes. This situation has been exacerbated by the high cost of private veterinary fees which has become a serious concern for the welfare of U.K pets as many owners, even those with pet insurance have found themselves unable to afford their pets' veterinary care. The shortage of veterinary staff has been a U.K wide issue both for charity and the private sector. These financial and veterinary recruitment challenges have been experienced within the animal welfare sector throughout the U.K.

With so many pet owners turning to animal charities to seek help, many are surprised to discover that UK animal charities receive no government funding and rely entirely upon donations and their own income generating activities to continue their work. The financial pressures faced by animal charities has led so many charities, large and small, to cut much needed services and to even close their facilities. We cannot bear the thought that animals could be left with no hope and have been determined to keep our centres open and running.

In early 2024 we reviewed our working models and implemented a combination of cost cutting measures and income generating steps to continue to be financially viable. With salaries being one of our biggest costs these measures reluctantly had to involve reducing the number of employed staff at each of our centres. Determined not to impact the number of animals we can help we have successfully recruited more volunteers to our animal care teams and to our veterinary teams. We truly appreciate the co-operation and willingness of our staff to help by taking on more responsibility, overseeing and training new volunteers and for going above and beyond to ensure that the needs of the animals in our care have continued to be met. We were able to minimise redundancies by not replacing staff who were leaving, and some staff chose to voluntarily reduce their working hours. We are hugely grateful to our loyal animal care volunteers who have helped by taking on extra shifts when we have been short of

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2024

help and are truly essential members of our teams. We now have an almost constant stream of veterinary students assisting at both of our London clinics, helping with the care of our rescued animals who are awaiting new homes and assisting our vets in our clinics whilst gaining valuable experience in a charity veterinary setting. We are also frequently joined for volunteer neutering days by vets and vet nurses from local veterinary practices who donate a day to come and help with neutering.

We have had to increase some of our costs to pet owners because certain surgeries and procedures have been provided at a subsidised rate for many years. For example, our cat neutering costs had not risen in over 10 years, having calculated the actual cost to the charity we had to increase the cost to at least cover our costs, so the cost to spay a cat was increased from £25 to £45. However, we will never turn away a cat in need of neutering and will find a way to fund the cost. We also increased our suggested minimum cat adoption fee from £65 to £80.

At times, the numbers of requests to help animals in need have felt overwhelming. We have had to prioritise those that we can help. Dealing with large numbers of welfare cases is emotionally stressful enough without having to worry financially. We have appealed to our supporters for help and are overwhelmed by their kindness and generosity in continuing to support our work for we can only help animals in need with their help, both financially and by volunteering.

By mid-2024 we were starting to see the effects of our cost cutting measures at the clinics and were seeing some improvements financially. We successfully sold the piece of land and received an anonymous donation of £300k. Our Winter newsletter raised £135,212.

2024 has been a tough year for us with the worry over finances in addition to responding to overwhelming numbers of animals in need of our help.

Veterinary services

The Trust has two low-cost veterinary clinics in London. Our first clinic opened in Lewisham in Southeast London in 1995 as a low-cost cat and dog neuter clinic. Our Second, larger clinic opened in Canning Town in East London in 1999 and both are now equipped to provide a range of veterinary services including X-ray, dental X-ray, ultrasound, endoscopes, haematology and biochemistry diagnostic machines, as well as neutering, vaccinations, microchipping, health consultations. We also have an orthopaedic vet based at our Canning Town clinic. Our Canning Town clinic provides 24-hour veterinary cover for inpatients and rescue cases for both of our London clinics. Our services are available for pets belonging to owners on a low income but who do receive the appropriate benefits to qualify for assistance at other major charity animal clinics.

Our vet clinics treat all our own rescue cases in London, treating and preparing our rescued animals who are mainly cats prior to them being adopted. This includes neutering, microchipping, vaccinating, flea and worm treatments, also treatment for wounds and injuries including fractures, treatment for any illness or age-related conditions and dental work. The cost of treating our own rescue cases at local private vets would be prohibitive for the Trust.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2024

We take in, treat and find homes for many sick and stray cats that have been handed over to private vets. With a significant stray cat population in London, members of the public bring to our clinics and report to us strays that they have been feeding who need treatment for injuries, neglected wounds and general ill health as well as neutering and microchipping.



Both of our veterinary clinics have been impacted by the UK wide shortage of vets and vet nurses which has occurred following the pandemic and changes that occurred because of Brexit, resulting in a reduction in EU vets registering to work in the UK. The shortage of vets has also led to charities struggling to compete with the high salaries being offered to vets in private practice although there are signs that this level of competition is now settling.

We are fortunate to now regularly benefit from the assistance of veterinary students completing work placements at our clinics helping our veterinary teams and animal care teams. We hope that they find their time in a charity veterinary clinic and rescue setting to be an invaluable part of their studies and that what they learn about animal welfare and rescue will stay with them in their future veterinary careers.

We are also very grateful to the vets and vet nurses employed in local private practice who choose to give up some of their valuable days off to volunteer at our centres to help with “Spay Days” neutering cats at our clinics.

We are also very grateful for the help provided by The Neuter Project based near Ashford in Kent to neuter cats rescued by our Greenacres Sanctuary and Tunbridge Wells based staff and volunteers at no cost. This project is run by one of our vet nurse assistants and provides free neutering undertaken by volunteer vets and nurses for cats and dogs that are in the care of animal rescue charities and groups. This project is of huge assistance in helping to reduce the vet bills faced by animal charities.

We have had to focus our neutering efforts towards cats at the moment due to the huge demand for cat neutering. With our rescue work being focused upon cats and with it being impossible to prevent cats from becoming pregnant without completely curtailing their freedom neutering cats has had to take priority.

In 2024 our two London vet clinics carried out 6,468 veterinary procedures for pets belonging to the public. These included consultations, neutering, dental work, ultrasound scans, x-rays, endoscopy, fracture repairs, enema's, treating blocked bladders, amputations, eye enucleations, entropion surgery, hernia repairs, lump removals, thyroidectomy surgeries, chest drains, vaccinations, flea checks, and microchipping. Included in this number were 2,184 neutering procedures for owned pets.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2024

The demand for our services is huge, both clinics are based in areas of London of great need, where many people live in poverty or on low incomes and where there are many animals owned and stray in need of our help.

We opened our London clinics with the objective of providing our veterinary services to pets belonging to low-income owners who could not afford private veterinary fees. However, the group of owners who cannot afford private veterinary fees has continued to grow as the cost of private fees have increased so quickly. Prices for treatments grew by 60% between 2015 and 2023, compared with inflation of 35% for other general services, according to CMA (Competitions and Market Authority) research. We have long been concerned, as have many in the veterinary sector and now pet owners, about the impact of large corporate companies buying up small independent private veterinary practices. Pet insurance is strongly recommended but vet fees can outstrip many policies and many low-income owners struggle to afford insurance. Owners often land themselves with large debts to afford veterinary care and tragically pets may be euthanised prematurely when owners cannot afford their care.

We await with hope the results of an investigation by CMA into the activities of the biggest six corporate companies who own an ever-increasing number of private veterinary practices in the UK.

The cost-of-living crisis has been a major issue with many lower-income pet owners struggling to even afford good quality food for their pets so when faced with a veterinary bill they have simply been unable to afford to treat their pet. We have observed that many older cats have not received veterinary care for several years and can have multiple issues including severe dental disease or untreated hyperthyroidism.

It does concern us that pets are becoming portrayed as a luxury, it is a very sad situation to think that the companionship of a pet could only be affordable by the wealthiest in our society. Cats and dogs can bring great joy to the lives of so many people; it is those who are most likely to be on a low-income including people with physical or mental disabilities and the elderly who often benefit the most from their pets.

Rescue services

We provide cat rescue and rehoming services, taking in and rehoming unwanted pet cats as well as stray cats from the communities surrounding our centres in Southeast London, East London and our Greenacres Sanctuary near Hastings. Our Greenacres Sanctuary is also a permanent home to many cats that are not able to be rehomed, many of which are older feral and semi-feral cats. Each centre is also supported by a team of volunteer foster homes who provide invaluable help particularly during the busy months of kitten season with caring for mother cats and litters of kittens in their own homes.



Photo: Part of a group of over 40 ferals we are helping on a TNR scheme.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2024

We are inundated with requests for help and do have to prioritise cats in the greatest need, including sick or injured strays and unneutered cats. Through our Trap, Neuter and Return (TNR) work with stray and feral cat colonies we work to contain the number of cats, preventing numbers increasing. We rehome feral cats when it is not safe to return them and instead relocate them to safe rural homes outside of London such as at stables and smallholdings where they will continue to be fed and have shelter.

Our experienced rescue staff and volunteers are called upon by members of the public concerned about injured or sick strays or about welfare situation with owned cats. Local authorities and emergency services regularly contact us for help with cats found in urgent situations or multi-cat households where there can be multiple welfare issues for the cats and their owners. We are frequently asked to assist following evictions and death of owners.

We take in many pet cats for a wide range of reasons including death of an owner, homelessness, allergies and behavioural issues as well as many cats who have been abandoned or left behind when their owner has moved.

We welcomed the introduction of compulsory microchipping for pet cats in June 2024. There are obvious benefits with being able to reunite much loved pet cats with their owners much faster, but even for cats that are no longer wanted by their registered owner finding out that they are not wanted, the cats age and any information possible about the cat is helpful for us when seeking a new home for that cat.

Adoptions

With so many animals in need of homes we have been concerned about our ability to find new homes for the animals in our care. Despite these concerns though we have increased the number of adoptions in 2024. We are very grateful to our hardworking staff and volunteers in their efforts to find new homes for our cats and kittens.



Photo: Hyacinth the cat leaving our Lewisham centre with her new family.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2024

Total of adoptions for 2024: 1,953 (2023: 1,598, 2022: 1,517, 2021: 1,222, 2020: 1,444).

Lewisham – 2024: 956 (2023: 906, 2022: 870, 2021: 889, 2020: 580).

Canning Town – 2024: 714 (2023: 508, 2022: 533, 2021: 572, 2020: 513).

Sanctuary – 2024: 283 (2023: 184, 2022: 56, 2021: 129, 2020: 351).

Our Rescue and Rehoming work is a substantial cost to the charity, some of our rescued cats cost hundreds to treat and rehabilitate and care for before they are finally found a new home. We take in animals according to how urgent their need is rather than based on how adoptable they are so this does mean we can have a lot of challenging and 'harder to home' cats. Many older cats and those with health conditions are provided with longer support once adopted and can return to our London Clinics for veterinary treatment. We also provide future veterinary care for feral cats that are trapped, neutered and returned as well as for adopted feral cats.

We have increased the number of fundraising appeals particularly to help with the cost of rescues involving larger numbers of cats or for specific animals requiring expensive or intensive veterinary care whilst in our care.

To try and increase income, we have increased our suggested adoption donation to £80 per cat to help towards our basic veterinary costs (neutering, microchipping and vaccinating of cats prior to rehoming). We do however recognise that the actual cost of rescuing and rehoming each cat on average greatly exceed this amount. Many adopters do choose to donate more than £80 and we are able to claim Gift Aid on donations where the adopter is a taxpayer.

Whilst the cost of rescue and rehoming of cats is significant in the longer term, we hope that those who support us may consider regular giving in future or even leaving a legacy in their will to support our work.

Maintaining our focus on our core objectives

Given the financially challenging times we face we intend to focus the efforts of our veterinary clinics primarily on meeting our core objectives of the provision of low-cost neutering services to humanely stabilise and reduce the unwanted pet population. We also intend to maintain our essential rescue and rehoming services within the community and with stray and feral cats through our TNR (trap, neuter and return) programme.

Donations in kind

Basic essential supplies such as cat food and cat litter are significant costs to the charity. Wherever possible, we seek donations of food, litter and other essential supplies and, from time to time, are fortunate to receive larger donations of short-dated stock from pet food manufacturers.

Appeals for food donations via our Amazon Wish List are usually received positively and we are very grateful to our supporters for food received in response to our frequent appeals. Members of the public also bring food to our centres; this may be food that their cat won't eat, or food left over after the passing of a beloved pet. All these donations are gratefully received and help to reduce our costs and help to reduce the waste of unwanted pet food.

With the aid of a wonderful local volunteer in Southeast London we now have several cat food donation bins in stores including Pets At Home and Sainsburys and are delighted with the quantities of food being donated which have significantly reduced our cat food costs at our Lewisham centre.

Wider community benefit

Our services both Veterinary and Rescue continue to be of considerable public benefit.

- Our neutering services for pet cats and dogs prevent the birth of unwanted litters of kittens and puppies, litters who could end up stray or abandoned on the streets.
- Our neutering services for stray and feral cats prevent these colonies of cats from further breeding uncontrolled to the point where their numbers could be considered a nuisance in the community. Whilst smaller groups of neutered feral cats can have a positive contribution in a neighbourhood through acting as a rodent control larger groups can be regarded as a problem particularly in built up residential areas.
- The provision of microchipping at our clinics helps to reunite many lost cats and dogs with their owners and helps reduce pressure on council pounds and rescue centres.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2024

- The wealth of advice provided by our rescue, homing and veterinary clinic reception teams about responsible pet ownership helps cat and dog owners to be good owners and avoid potentially allowing their pet to create a nuisance to neighbours.
- The benefits of pets to their owners are often underestimated. For many people their pets bring a sense of purpose and joy to their lives. Caring for and walking a dog and meeting and talking to other dog owners is a social activity that dramatically improves the health and quality of their lives. A cat can provide valuable company to an elderly or lonely person. Our low-cost veterinary services enable many owners who could not otherwise afford to treat their pets to access quality veterinary care.
- Our rescue services are a valuable community service. We are contacted daily for help not only by individual members of the public but by local authorities, housing associations, councils, environmental health, private landlords, hostels, police, hospitals to assist with owned, stray and abandoned cats who are in need of help.

Our dedicated staff and volunteers are able and willing to attend and assist promptly in an emergency and have the expertise to assist with nervous and feral cats.

Charity shop

The Trust has one charity shop at its Head office site in Wadhurst and is well supported by the local community. The charity shop provides a very useful income which supports the running of our Greenacres Sanctuary. Online sales of some donated goods are continuing quite successfully via the Celia Hammond Animal Trust eBay shop and other online auctions.

Regular giving

Regular gifts help us plan and ensure that money is available where it is needed most, allowing us to make a real difference to many thousands of animals' lives.

Fundraising

The Trusts fundraising primarily utilises social media appeals and direct mailings. Public awareness of our work is therefore very important, and we keep our supporters updated via our social media pages and our website. Our small head office team run a supporter database and keep in touch with our supporters via email communications, postal updates and by using social media.

We are approved by the Fundraising Regulator the independent regulator of charitable fundraising in England, Wales and Northern Ireland.

Legacies

Legacies continue to be the Trust's largest source of income. The Trustees accept this is likely to continue to be the situation but considering recent delays with the probate system and increasing risk of wills being contested we continue to look for new opportunities to increase other income sources. Our aim is to raise sufficient funds to meet the needs of our day-to-day operational running costs and to use legacy income to fund investment in facilities and new projects.

Social Media

To further our aim of increasing our social media engagement and income we appointed a social media content creator and administrator in July 2022. The social media posts are an informative mix of fundraising and educational posts, showcasing the work carried out at our rescue centres and in our vet clinics as well as appealing for funds to support our work. Many stories are Happy Adoption stories and lift the spirits of those reading our posts. Wherever possible, the cat's stories are followed from the point of being rescued, through their rehabilitation and then finally we catch up with them in their new homes. It is this journey which our own staff and volunteers find so rewarding and we like to share this experience with our social media followers.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2024

Governance

The Trustee board was increased from three to five Trustees just before the start of this financial year.

The Trustees invest a great deal of time and energy in the charity and believe passionately in the cause of animal welfare and the charity's aims and objectives. The Trustees are up to date with and have a good understanding of the role of the charity, the charity's current activities and the day-to-day challenges and issues faced in providing these services and meeting the CHAT's aims and objectives.

A senior management team comprising senior veterinary staff, rescue and homing and Head office administrators including HR oversee the day to day running of the charity's activities and meet regularly with Trustees to ensure the smooth running and provision of charitable services.

The Trustees are aware of the importance of the public's confidence and trust in charities. It has always been charity policy not to adopt high pressure fundraising activities such as cold calling, door to door visits, street fundraising or the sale of our supporter database mailing list. The proportion of charity funds spent on fundraising and administration has traditionally been very low. The Trust's funds have been spent on front line services. We strive to make funds received by the Trust stretch as far as we can and help as many animals as possible. However, we are actively looking at other fundraising opportunities in order to try and move away from relying upon legacy income.

RISK MANAGEMENT

The Trustees aim to regularly review the financial and operational risks that the charity could face and have plans in place to respond and manage risks should they occur.

The main areas of risk that the charity is exposed to are as follows.

Financial stability

As an animal charity we receive no government funding so are heavily reliant on donations, legacies and fundraising efforts to support our work. The Trustees therefore monitor finances very closely, producing cash flow forecasts and meeting regularly. With the current financial uncertainty and the cost-of-living crisis we are continually looking at minimising our running costs, utilising volunteers as much as possible and exploring expanding our sources of income through new fundraising efforts.

Operational

As an animal charity we receive no government funding so are heavily reliant on donations, legacies and fundraising efforts to support our work. The Trustees therefore monitor finances very closely, producing cash flow forecasts and meeting regularly. With the current financial uncertainty and the cost-of-living crisis we are continually looking at minimising our running costs, utilising volunteers as much as possible and exploring expanding our sources of income through new fundraising efforts.

Employment

The Trust employs an HR advisor who oversees recruitment, employment contracts, employment issues and provides support to employees as required. The HR advisor also provides support and guidance to staff on the recruitment and support of volunteers throughout the charity.

Health and safety

The Trust undertakes regular maintenance and servicing of equipment and buildings to ensure compliance with relevant fire, gas and electrical regulations, vehicle safety and maintenance.

Reputation

Maintaining the Trusts' reputation is vital to preserve and increase support for our work and to attract financial support. The Trust encourages staff and volunteers to treat supporters and clients with the respect that they themselves also expect to receive from the public. The Trust seeks to resolve complaints although accepts that due to the nature of the work being animal welfare that some disputes will not be resolved to the satisfaction of the

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2024

complainant but instead in the interests of the animal involved. In addition to defending our reputation, when necessary, the Trustees are also seeking to be more proactive, improving and increasing our online presence to raise awareness and support.

Compliance

The Trustees aim to ensure good governance of the charity, comply with GDPR and ensure due diligence in decision making. A GDPR review was carried out in early 2024 and this policy will be reviewed annually.

Projects during 2024

We have continued to focus on delivering our core veterinary and rescue services as effectively as we can.

The one large project that we have continued with the preparation for is the Friendly Street Cattery project at our Lewisham centre. The new cattery once completed will provide greatly improved modern cattery accommodation including 23 spacious 'walk in style' cattery pens for some of our rescued cats who are awaiting new homes.

History

The site has been in the CHAT's ownership for many years. The site has been in the CHAT's ownership for many years, and a planning permission was first developed and granted in 2011 to demolish the building in FS and replace with a new building including a one-bedroom flat and reception area for the rehoming of cats, with a two-storey cattery to the rear. This project never proceeded due to financial issues. The project was resurrected in 2021 and legal clarification as to the status of the planning permission was sought.

Brief

In the interim period the client's brief had changed, demolition was reconsidered, a flat was no longer necessary or desirable and new DEFRA standards for catteries had been issued. A feasibility study was commissioned, and the new brief and project objectives were clarified:

"The most important project objective is to provide good standard facilities for the cats. Other project objectives are listed below in priority order:

- Enhance the functionality of the CHAT site and bring it up to current DEFRE standards
- Fulfilling the programmatic brief of providing a new Rehoming reception area
- Cost effective and representing value for money from a capital and maintenance point of view.
- Sustainable
- Sensitive to local area/site."

Planning permission

Planning permission for the new project was granted on 28th September 2023.

Technical design

The technical design was developed by the following design team:

Jo Townshend Architects
Webb Yates Engineers (Structure, Civils and MEP)
KM dimensions (Cost Control)
CYM Consulting (Health & Safety)
Hawton Shore Associates (Party walls & Legals)

Party Walls/Neighbours

Party Wall Awards for phase 1 have been agreed with the owners of No. 3 Friendly Street and with London Borough of Lewisham for the party wall with Friendly Gardens. A license has been agreed with LB of Lewisham for use of a small area of Friendly Gardens for access to the site.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2024

Tender

Four contractors were invited to tender for the project. All of them were known to members the design team. Tenders were returned in July 2024. As CHAT did not have access to the necessary funds to carry out the entire project, the project has been phased. The first phase was organised to expend the amount of funds available for the project of £300,000.

Initially we worked with the two lowest tenderers to develop the phasing to fit the reduced budget and in the process ended up choosing the preferred contractor Arcus Group Ltd. The first phase focuses on the refurbishment and extension of the existing building on Friendly Street. This building has been derelict for over 20 years and was in much need of work.

Construction

Works for phase 1 started on site on 31st March 2025 under a JCT Intermediate Building Contract with Contractors Design (2016 Edition) which is a traditional form of contract for a contract sum of £299,229.46. The contract period for phase 1 is 28 weeks ending on the 13th of October 2025.

Future phasing

CHAT is currently fund raising for the remains of the project and it is hoped that the contractor and the design team will be able to continue working seamlessly on the project towards completion of the whole project.

Other projects

Essential upgrade and repair of ventilation and air conditioning at Canning Town and Cattery Expansion Project at our Greenacres Sanctuary

We are delighted to report that, thanks to the generous support of a wonderful donor, we have been able to fund the construction of additional cattery accommodation. This new facility includes a fully equipped kitchen for preparing food, a cosy living room, dedicated storage space, and a fully decked outdoor run, allowing the cats safe access to the outdoors.

This has been a major project, involving the installation of full utility services to the new building. Once completed, the space will provide a safe, comfortable, and enriching environment for cats who are unable to roam freely due to specific health or behavioural needs.

Although the project is ongoing, we are now nearing completion and are incredibly grateful for the support that has made this vital addition possible.



CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2024

Reserves policy and going concern

Charity Commission guidance defines free reserves as income that becomes available to the charity and is to be expended at the Trustees' discretion in furtherance of any of the charity's objects, but is not yet spent, committed or designated. In accordance with Charity Commission guidance, the designated reserves represent the fixed asset required to deliver the charity's objectives/ At the balance sheet date, the charity's reserves comprised the following :-

	2024	2023
Total reserves	2,163,079	2,515,974
Less:		
Fixed asset reserve	(699,898)	(730,577)
Free reserves	<u>1,463,181</u>	<u>1,785,397</u>

The charity needs free reserves both to enable it to progress to completion its long-term projects and to protect its current activities, in order to allow the Trustees to meet their responsibilities and ensure that it continues to operate on a going concern basis. The Trustees have examined the needs, risks and challenges faced by the charity in both the short and medium term, along with relevant financial forecasts and have formulated a policy to meet those needs.

The Trusts income is vulnerable to fluctuations in donor generosity and to safeguard against these it is essential for the Trust to have sufficient unrestricted funds available should income fall and a buffer to keep the charity operational. Reserves must also safeguard the future of over 700 cats in our care at any time including providing a permanent residence to animals at our Sanctuary should our financial situation deteriorate to such a point that the charity can no longer continue at its present level.

The Trust has a reserves policy that we feel safeguards the animals in the charities care and provides us with emergency reserves to enable us to be able to wind up the charity in the event of financial disaster. Our reserves policy is one million which is equivalent to 4 months running costs. The Trustees consider that the current level is sufficient to cover any shortfall in the event of unexpected financial difficulties.

As at 31 October 2024, the Trust had 5.6 months (2023 – 5.9) of running costs in free reserves.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the group and of the incoming resources and application of resources of the group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

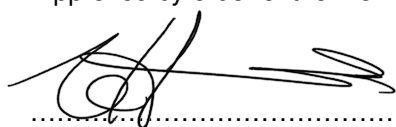
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's audit is aware of that information.

Auditor

The auditor, Crowe U.K. LLP, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 10th September 2025 and signed on their behalf by:



.....
Celia Hammond
Trustee

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CELIA HAMMOND ANIMAL TRUST

Opinion

We have audited the financial statements of Celia Hammond Animal Trust (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 October 2024 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Charity balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charity's affairs as at 31 October 2024 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CELIA HAMMOND ANIMAL TRUST (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent Charity has not kept sufficient accounting records; or
- the parent Charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charity or to cease operations, or have no realistic alternative but to do so.

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CELIA HAMMOND ANIMAL TRUST (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, Charity SORP (FRS102) and tax regulations.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and legacy income recognition, specifically in relation to the benefit and completeness assertion. Our audit procedures to respond to these risks included:

- enquiry of management about the company's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance
- examining supporting documents for all material balances, transactions and disclosures
- review of the board meeting minutes
- enquiry of management and review and inspection of relevant correspondence with any legal firms
- evaluation of the selection and application of accounting policies related to subjective measurements and complex transactions
- detailed testing of a legacies received during the year and around the year and agreeing these through to supporting documentation to assess whether it had been captured in the appropriate accounting period
- testing the appropriateness of a sample of significant journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements, and review of accounting estimates for biases.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

CELIA HAMMOND ANIMAL TRUST

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CELIA HAMMOND ANIMAL TRUST
(CONTINUED)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe UK LLP

Matthew Howard (senior statutory auditor)

For and on behalf of Crowe U.K. LLP

Statutory Auditor

Medway Bridge House

1-8 Fairmeadow

Maidstone

Kent

ME14 1JP

Date: 15 September 2025

CELIA HAMMOND ANIMAL TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	4	2,254,223	2,254,223	1,715,283
Charitable activities	5	557,538	557,538	593,632
Other trading activities	6	35,225	35,225	26,073
Investments	7	75,848	75,848	78,452
Total income		2,922,834	2,922,834	2,413,440
Expenditure on:				
Raising funds		26,037	26,037	28,272
Charitable activities	8	3,124,690	3,124,690	3,547,684
Total expenditure		3,150,727	3,150,727	3,575,956
Net expenditure before net losses on investments		(227,893)	(227,893)	(1,162,516)
Net losses on investments		(125,000)	(125,000)	(225,000)
Net expenditure before taxation		(352,893)	(352,893)	(1,387,516)
Net movement in funds		(352,893)	(352,893)	(1,387,516)
Reconciliation of funds:				
Total funds brought forward		2,515,973	2,515,973	3,903,489
Net movement in funds		(352,893)	(352,893)	(1,387,516)
Total funds carried forward		2,163,080	2,163,080	2,515,973

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 24 to 45 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CONSOLIDATED BALANCE SHEET
AS AT 31 OCTOBER 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	699,898	730,577
Investments	15	77	77
Investment property	14	1,000,000	1,125,000
		<u>1,699,975</u>	<u>1,855,654</u>
Current assets			
Debtors	16	16,427	34,319
Cash at bank and in hand		602,420	823,656
		<u>618,847</u>	<u>857,975</u>
Current liabilities			
Creditors: amounts falling due within one year	17	(155,743)	(197,656)
Net current assets		<u>463,104</u>	<u>660,319</u>
Total net assets		<u><u>2,163,079</u></u>	<u><u>2,515,973</u></u>
Charity funds			
Unrestricted funds	19	2,163,079	2,515,973
Total funds		<u><u>2,163,079</u></u>	<u><u>2,515,973</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Celia Hammond

Trustee

Date: 10/9/2025

The notes on pages 24 to 45 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CHARITY BALANCE SHEET
AS AT 31 OCTOBER 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	693,592	722,170
Investments	15	79	79
Investment property	14	1,000,000	1,125,000
		<u>1,693,671</u>	<u>1,847,249</u>
Current assets			
Debtors	16	22,378	46,594
Cash at bank and in hand		601,134	818,659
		<u>623,512</u>	<u>865,253</u>
Current liabilities			
Creditors: amounts falling due within one year	17	(154,104)	(196,528)
		<u>469,408</u>	<u>668,725</u>
Net current assets			
		<u>2,163,079</u>	<u>2,515,974</u>
Total net assets		<u>2,163,079</u>	<u>2,515,974</u>
Charity funds			
Unrestricted funds	19	2,163,079	2,515,974
Total funds		<u>2,163,079</u>	<u>2,515,974</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Celia Hammond

Trustee

Date: 10/9/2025

The notes on pages 24 to 45 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	(254,704)	252,583
Cash flows from investing activities		
Dividends, interests and rents from investments	75,213	78,696
Purchase of tangible fixed assets	(41,745)	(13,895)
Net cash provided by investing activities	33,468	64,801
Change in cash and cash equivalents in the year	(221,236)	317,384
Cash and cash equivalents at the beginning of the year	823,656	506,272
Cash and cash equivalents at the end of the year	602,420	823,656

The notes on pages 24 to 45 form part of these financial statements

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

1. General information

Celia Hammond Animal Trust constitutes a public benefit entity as defined by FRS 102. The charity's principal activities are to promote the welfare of animals, particularly cats, and to provide spaying and neutering facilities and other veterinary services to those on low incomes.

The charity is the parent to CHAT Trading Limited, private company limited by shares, which provides retail services.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Celia Hammond Animal Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

2.2 Going concern

Accounting standards require the Trustees to consider the appropriateness of the going concern basis when preparing the financial statements. The Trustees have taken notice of the Financial Reporting Council guidance, which requires the reasons for this decision to be explained. The Trustees regard the going concern basis as remaining appropriate for the reasons outlined in the Trustees report. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

2. Accounting policies (continued)

2.3 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured. Legacies where there is uncertainty of the amount to be received or timing of receipt are not accrued.

Donations are recognised as income when the conditions for its receipt have been met.

Trading income relates to the income generated from the provision of veterinary services at clinics. This income is recognised at the point of sale, as the conditions for its receipt have been met.

Investment income predominantly relates to rental income from investment properties.

Other trading income relates to income generated by CHAT Trading Limited and are paid to the charity annually. The accounts of the Company set out the income recognition policies applied.

Where income is received for a specific purpose, the income is included in restricted funds.

All other income is accounted for on a receivable basis.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

2. Accounting policies (continued)

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Investment property is initially measured at cost and is subsequently remeasured to fair value at the end of each reporting period. Any gains or losses are recorded in the profit and loss account.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- 4% straight line
Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 25% reducing balance
Computer equipment	- 33% straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated statement of financial activities as a finance cost.

2.10 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

3. Critical accounting estimates and areas of judgment

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.

Critical accounting estimates and assumptions:

i) Investment property valuations: investment properties are revalued by Savills when the Trustees believe there has been a material change in value. Trustees assess on an annual basis the valuation of the properties. The value of the properties is estimated to be the open market value at the balance sheet date.

ii) Accrued legacy income: Management judgements are required to estimate a suitable amount of legacy income to accrue at the reporting date. The amount is calculated based on the conditions set out in the Charity SORP (FRS 102).

iii) The Trustees use forecasts when concluding upon the going concern assertion when preparing the financial statements. These forecasts have estimates and judgements included throughout but are based on the historic performance of the charity and expected future income and expenditure.

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

4. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	1,063,475	1,063,475
Legacies	1,190,748	1,190,748
	<u>2,254,223</u>	<u>2,254,223</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	1,221,962	1,221,962
Legacies	493,321	493,321
	<u>1,715,283</u>	<u>1,715,283</u>

5. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Provision of veterinary services	557,538	557,538
	<u>557,538</u>	<u>557,538</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Provision of veterinary services	593,632	593,632
	<u>593,632</u>	<u>593,632</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £
Sale of donated goods	35,225	35,225
	<u>35,225</u>	<u>35,225</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Sale of donated goods	26,073	26,073
	<u>26,073</u>	<u>26,073</u>

7. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Rental income	68,636	68,636
Interest	7,212	7,212
	<u>75,848</u>	<u>75,848</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Rental income	67,703	67,703
Interest	10,749	10,749
	<u>78,452</u>	<u>78,452</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Provision of veterinary services	2,877,073	2,877,073
Provision of sanctuary to animals	228,617	228,617
Governance	19,000	19,000
	3,124,690	3,124,690
	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Provision of veterinary services	3,297,209	3,297,209
Provision of sanctuary to animals	235,475	235,475
Governance	15,000	15,000
	3,547,684	3,547,684

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

9. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Provision of veterinary services	2,458,701	418,372	2,877,073
Provision of sanctuary to animals	221,585	7,032	228,617
Governance	-	19,000	19,000
	2,680,286	444,404	3,124,690
	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Provision of veterinary services	2,879,990	417,219	3,297,209
Provision of sanctuary to animals	227,187	8,288	235,475
Governance	-	15,000	15,000
	3,107,177	440,507	3,547,684

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Provision of veterinary services 2024 £	Provision of sanctuary to animals 2024 £	Governance 2024 £	Total funds 2024 £
Staff costs	316,360	-	-	316,360
Depreciation	72,324	7,032	-	79,356
Governance costs	-	-	19,000	19,000
Facilities	29,688	-	-	29,688
	<u>418,372</u>	<u>7,032</u>	<u>19,000</u>	<u>444,404</u>

	<i>Provision of veterinary services 2023 £</i>	<i>Provision of sanctuary to animals 2023 £</i>	<i>Governance 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	182,149	-	-	182,149
Depreciation	74,592	8,288	-	82,880
Governance costs	-	-	15,000	15,000
Facilities	160,478	-	-	160,478
	<u>417,219</u>	<u>8,288</u>	<u>15,000</u>	<u>440,507</u>

10. Auditor's remuneration

	2024 £	2023 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>19,000</u>	<u>15,000</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

11. Staff costs

	Group 2024 £	<i>Group 2023 £</i>	Charity 2024 £	<i>Charity 2023 £</i>
Wages and salaries	1,514,916	<i>1,672,312</i>	1,514,916	<i>1,672,312</i>
Social security costs	111,751	<i>122,372</i>	111,751	<i>122,372</i>
Contribution to defined contribution pension schemes	26,462	<i>26,802</i>	26,462	<i>26,802</i>
	<u>1,653,129</u>	<i><u>1,821,486</u></i>	<u>1,653,129</u>	<i><u>1,821,486</u></i>

The average number of persons employed by the Charity during the year was as follows:

	Group 2024 No.	<i>Group 2023 No.</i>
Veterinary services	61	<i>72</i>
Sanctuary	8	<i>12</i>
Management	4	<i>4</i>
Finance	2	<i>2</i>
	<u>75</u>	<i><u>90</u></i>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2024 No.	<i>Group 2023 No.</i>
In the band £60,001 - £70,000	1	<i>1</i>
In the band £70,001 - £80,000	1	<i>1</i>

The total amount of employee benefits received by key management personnel is £240,762 (2023: £266,208)

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

12. Trustees' remuneration and expenses

During the year, two Trustees have been paid remuneration or have received other benefits from employment with the Charity. Naomi Sheen was paid for employment services as a cat rehoming coordinator with the Lewisham Branch of the charity – a position held since 2001 and prior to becoming a Trustee. Naomi Sheen's continued employment in this position has been notified to and authorised by the Charity Commission. Andrew Hamill-Stewart was paid for locum veterinary services provided in the year. Under Charity Commission guidance, the provision of these services does not constitute employment benefits and therefore no notification is required.

The value of Trustees' remuneration and other benefits was as follows:

		2024	<i>2023</i>
		£	£
N Sheen	Remuneration	10,190	<i>9,421</i>
A Hamill-Stewart	Remuneration	16,575	<i>-</i>

During the year ended 31 October 2024, no Trustee expenses have been incurred (*2023 - £NIL*).

13. Tangible fixed assets

Group

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 November 2023	2,067,025	115,726	443,478	63,919	2,690,148
Additions	31,845	9,900	-	-	41,745
At 31 October 2024	2,098,870	125,626	443,478	63,919	2,731,893
Depreciation					
At 1 November 2023	1,368,085	102,481	425,085	63,919	1,959,570
Charge for the year	60,369	5,881	6,174	-	72,424
At 31 October 2024	1,428,454	108,362	431,259	63,919	2,031,994
Net book value					
At 31 October 2024	670,416	17,264	12,219	-	699,899
<i>At 31 October 2023</i>	<i>698,939</i>	<i>13,245</i>	<i>18,393</i>	<i>-</i>	<i>730,577</i>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

13. Tangible fixed assets (continued)

Charity

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 November 2023	2,067,025	102,006	443,478	63,919	2,676,428
Additions	31,845	9,900	-	-	41,745
At 31 October 2024	<u>2,098,870</u>	<u>111,906</u>	<u>443,478</u>	<u>63,919</u>	<u>2,718,173</u>
Depreciation					
At 1 November 2023	1,368,085	95,067	425,085	63,919	1,952,156
Charge for the year	60,369	5,881	6,174	-	72,424
At 31 October 2024	<u>1,428,454</u>	<u>100,948</u>	<u>431,259</u>	<u>63,919</u>	<u>2,024,580</u>
Net book value					
At 31 October 2024	<u><u>670,416</u></u>	<u><u>10,958</u></u>	<u><u>12,219</u></u>	<u><u>-</u></u>	<u><u>693,593</u></u>
At 31 October 2023	<u><u>698,939</u></u>	<u><u>6,939</u></u>	<u><u>18,393</u></u>	<u><u>-</u></u>	<u><u>724,271</u></u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

14. Investment property

Group and Charity

	Freehold investment property £
Valuation	
At 1 November 2023	1,125,000
Impairment	(125,000)
At 31 October 2024	<u>1,000,000</u>

The 2024 valuations were made by the Trustees, based on valuations carried out by Watson Day in 2018 and Clive Emson in 2024, on an open market value for existing use basis.

The Trustees have carried out an assessment in the current year based on current market values.

15. Fixed asset investments

Charity	Investments in subsidiary companies £	Listed investments £	Total £
Cost or valuation			
At 1 November 2023	2	77	79
At 31 October 2024	<u>2</u>	<u>77</u>	<u>79</u>
Net book value			
At 31 October 2024	2	77	79
At 31 October 2023	<u>2</u>	<u>77</u>	<u>79</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

15. Fixed asset investments (continued)

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Principal activity	Holding	Included in consolidation
CHAT Trading Limited	03055752	Retail sale in non-specialised stores to support and fund the Trust	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) for the year £	Net assets £
CHAT Trading Limited	35,225	14,254	20,971	7

16. Debtors

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Due within one year				
Amounts owed by group undertakings	-	-	5,951	12,869
Other debtors	14,112	33,004	14,112	32,410
Prepayments and accrued income	2,315	1,315	2,315	1,315
	16,427	34,319	22,378	46,594

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

17. Creditors: Amounts falling due within one year

	Group 2024 £	<i>Group 2023 £</i>	Charity 2024 £	<i>Charity 2023 £</i>
Bank overdrafts	138	138	-	-
Trade creditors	62,470	99,774	62,470	99,936
Other taxation and social security	26,790	46,042	26,790	45,390
Other creditors	40,074	36,203	40,074	36,203
Accruals and deferred income	26,271	15,499	24,770	14,999
	<u>155,743</u>	<u>197,656</u>	<u>154,104</u>	<u>196,528</u>

18. Financial instruments

	Group 2024 £	<i>Group 2023 £</i>	Charity 2024 £	<i>Charity 2023 £</i>
Financial assets				
Financial assets measured at cost	<u>616,532</u>	<u>856,151</u>	<u>615,246</u>	<u>855,653</u>
	Group 2024 £	<i>Group 2023 £</i>	Charity 2024 £	<i>Charity 2023 £</i>
Financial liabilities				
Financial instruments measured at cost	<u>(128,814)</u>	<u>(151,637)</u>	<u>(127,314)</u>	<u>(142,854)</u>

Financial assets measured at amortised cost comprise trade debtors, other debtors and cash.

Financial liabilities measured at amortised cost comprise trade creditors, other creditors and accruals.

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

19. Statement of funds

Statement of funds - current year

	Balance at 1 November 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 October 2024 £
Unrestricted funds						
Designated funds						
Designated Funds - all funds	730,577	-	(72,324)	41,645	-	699,898
General funds						
General Funds - all funds	1,785,396	2,922,833	(3,078,403)	(41,645)	(125,000)	1,463,181
Total Unrestricted funds	2,515,973	2,922,833	(3,150,727)	-	(125,000)	2,163,079

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

19. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 November 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 October 2023 £</i>
Unrestricted funds						
Designated funds						
Designated Funds - all funds	799,562	-	(82,880)	13,895	-	730,577
General funds						
General Funds - all funds	3,103,926	2,413,440	(3,493,075)	(13,895)	(225,000)	1,785,396
Total Unrestricted funds	<u>3,903,488</u>	<u>2,413,440</u>	<u>(3,575,955)</u>	<u>-</u>	<u>(225,000)</u>	<u>2,515,973</u>

The designated fund represents the value of fixed assets used in the delivering of the charitable objectives of the Trust.

Transfers relate to fixed assets purchased from unrestricted funds and transferred to the fixed asset fund.

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

20. Summary of funds

Summary of funds - current year

	Balance at 1 November 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 October 2024 £
Designated funds	730,577	-	(72,324)	41,645	-	699,898
General funds	1,785,396	2,922,833	(3,078,403)	(41,645)	(125,000)	1,463,181
	<u>2,515,973</u>	<u>2,922,833</u>	<u>(3,150,727)</u>	<u>-</u>	<u>(125,000)</u>	<u>2,163,079</u>

Summary of funds - prior year

	<i>Balance at 1 November 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 October 2023 £</i>
Designated funds	799,562	-	(82,880)	13,895	-	730,577
General funds	3,103,926	2,413,440	(3,493,075)	(13,895)	(225,000)	1,785,396
	<u>3,903,488</u>	<u>2,413,440</u>	<u>(3,575,955)</u>	<u>-</u>	<u>(225,000)</u>	<u>2,515,973</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

21. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	699,898	699,898
Fixed asset investments	77	77
Investment property	1,000,000	1,000,000
Current assets	618,846	618,846
Creditors due within one year	(155,743)	(155,743)
Total	<u>2,163,079</u>	<u>2,163,079</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	730,577	730,577
Fixed asset investments	77	77
Investment property Current	1,125,000	1,125,000
assets	857,975	857,975
Creditors due within one year	(197,656)	(197,656)
Total	<u>2,515,973</u>	<u>2,515,973</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

22. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2024 £	<i>Group 2023 £</i>
Net expenditure for the period (as per Statement of Financial Activities)	(352,893)	<i>(1,387,516)</i>
Adjustments for:		
Depreciation charges	72,424	<i>82,880</i>
Impairment to investment property	125,000	<i>225,000</i>
Dividends, interests and rents from investments	(75,213)	<i>(78,695)</i>
Decrease in debtors	17,893	<i>1,403,355</i>
Increase/(decrease) in creditors	(41,914)	<i>7,559</i>
Net cash provided by/(used in) operating activities	(254,703)	<i>252,583</i>

23. Analysis of cash and cash equivalents

	Group 2024 £	<i>Group 2023 £</i>
Cash in hand	602,420	<i>823,656</i>
Total cash and cash equivalents	602,420	<i>823,656</i>

24. Analysis of changes in net debt

	At 1 November 2023 £	Cash flows £	Other non- cash changes £	At 31 October 2024 £
Cash at bank and in hand	823,656	(215,915)	(5,321)	602,420
Bank overdrafts repayable on demand	(138)	-	-	(138)
	823,518	(215,915)	(5,321)	602,282

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

25. Related party transactions

During the year the charity paid rentals of £5,200 (2023: £5,200) on a building owned by Ms C Hammond, a Trustee, in respect of accommodation for employees. This amount is subject to a formal lease and is considered to be substantially less than market rate for such a property.

During the year CHAT Trading Limited paid the Trust £8,000 (2023: £8,000) in rent. CHAT Trading Limited paid £20,971 (2023: £95,302) via deed of covenant. At the year end, CHAT Trading Limited owed the Trust £5,951 (2023: £12,869).

Accounts

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2023

CELIA HAMMOND ANIMAL TRUST

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CELIA HAMMOND ANIMAL TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 OCTOBER 2023

Trustees

C Hammond
N Sheen
C Beaumont-Kerridge
Stuart Fraser
Andrew Hamill-Stewart

Charity registered number

293787

Principal office

The High Street, Wadhurst, East Sussex, TN5 6AG

Auditors

Crowe U.K. LLP, Riverside House, 40 - 46 High Street, Maidstone, Kent, ME14 1JH

Bankers

National Westminster Bank Plc, Wadhurst, East Sussex, TN5 6BH

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2023

The Trustees present their annual report together with the audited financial statements of the group and the charity for the period from 1 November 2022 to 31 October 2023.

Celia Hammond Animal Trust is a Registered Charity, Number 293787.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Governing Document

The constitution of the charity is set out in the Deed of Trust dated 29 January 1986.

Trustees

During the year, the charity was administered by a board of Trustees:

Celia Hammond
Naomi Sheen
C Beaumont-Kerridge
Stuart Fraser (Appointed 10 October 2023)
Andrew Hamill-Stewart (Appointed 10 October 2023)

Celia Hammond was elected on the founding of the charity. Celia Hammond is appointed in perpetuity.

Recruitment and Appointment of New Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

Individuals wishing to become Trustees apply by written application and are appointed by the existing Trustees if they are considered to be suitable for the vacancy that exists.

Policies and Procedures for the Induction and Training of Trustees

The charity is relying upon the guidance issued by the Charities Commission in relation to the induction and training of Trustees.

Pay Policy for Senior Staff

The remuneration of key management personnel is agreed by the Trust's Board.

The Organisational Structure

The Board of Trustees provides the governance of the Charity. The Trustees delegate the day to day running of the charity to the senior manager, Sarah Le Fevre.

Subsidiary

The subsidiary company of the charity, CHAT Trading Limited, which raises funds for the charity by means of covenanting trading profits arising from the sale of donated goods, is administered by a sole Director, Celia Hammond.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

OBJECTIVES AND ACTIVITIES

The charity's aims and objectives are to promote the welfare of animals, particularly cats in need of care, and to prevent cruelty and suffering associated with the country's vast stray and unwanted animal problem, by the provision of spaying and neutering facilities. The aims are not limited geographically, but for funding reasons most activities currently undertaken centre on London and the Home Counties.

The charity's objects are:-

- To provide care and refuge for cats and kittens both feral and domestic and for those animals which on the basis of age, temperament or appearance would not normally be taken in elsewhere.
- To promote the welfare of animals through example and education.
- To humanely reduce the population of dogs and cats, both pedigree and mongrel in the UK by neutering as opposed to the current situation where hundreds of thousands of healthy but unwanted or stray animals are being destroyed simply because there are not enough homes to go around.
- To provide low cost neuter/vaccination clinics for animals belonging to people on benefit or those unable to afford private veterinary fees.
- To provide low cost treatment in our clinics for sick/injured animals whose owners do not qualify for help from the major charities but who cannot afford private veterinary fees.
- To operate a rescue service for animals, both domestic and feral, in emergency situations through calls from the public, local authorities and the police.
- To provide long and short-term sanctuary accommodation and rehoming facilities for rescued animals.
- To investigate complaints of cruelty and neglect and to take appropriate action.
- To achieve the Celia Hammond Animal Trust's aim, the Trustees' policy (which remains unchanged since our last report) is to provide three main kinds of charitable service.
- Clinic services - the provision of low cost neutering and vaccination services via the Trust's clinics. A full veterinary service is also provided at the clinics for sick / injured animals belonging to people unable to afford private veterinary fees and yet not qualifying for assistance through the major charities.
- Sanctuary services - the provision of an animal sanctuary to provide shelter for rescued animals awaiting re-homing. These are mainly from emergency situations where the Trust has been called in to assist.
- Rescue and re-homing services – these services are provided from the clinics and the Sanctuary in Sussex.

THE CONTRIBUTION OF VOLUNTEERS

The charity has many volunteers who make a significant contribution to its operation. The charity was founded by volunteers and the charity could not survive in its present form without their contribution over all aspects of the charity's services. Volunteers bring to us a wealth of experience from all walks of life and a passion and desire to help us to help as many animals as possible and deliver our services to those in need. The charity currently has around 200 active volunteers.

FINANCIAL REVIEW

Achievements and performance

The Celia Hammond Animal Trust help pet cats and dogs and their owners as well as unwanted pet cats, stray and feral cats living in the communities surrounding our centres in Southeast London, East London and our Sanctuary near Hastings.

Our low-cost veterinary services provide a lifeline for pet owners who are desperate for help to save their sick or injured pet. Through our rescue services members of the public distressed by the plight of a suffering or sick stray can call upon us for urgent assistance to rescue that cat. Local authorities contact us for help with multi-cat household situations where there can be multiple welfare issues for the cats and their owners, we are also asked to assist following evictions and death of owners. Local businesses and workplaces contact us requesting our help using our many decades of expertise to humanely help with populations of stray and feral cats using our skills to TNR (trap, neuter and return) cats.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

CHAT is a charity actively working within our local communities to provide a vital service for the welfare of animals within the community.

As an animal charity we receive no government funding and are reliant upon a combination of donations, legacies and generating our own income to fund our work.

Our financial position is an ongoing concern for the Trustees. Due to the receipt of a significant legacy in 2023 our financial situation during 2023 was satisfactory but financially times continue to be very challenging now and we are having to conduct an urgent review our activities and operating model for 2024 and beyond as we are now facing an unsustainable operational deficit.

Significant external changes have occurred during the last few years that have impacted our operations:

The longer-term effects following the pandemic

During the pandemic there was a huge increase in demand to acquire animals. With this increased demand some members of the public chose to exploit this and became 'back yard' breeders to meet the demand and profit from the situation. Animal welfare took second place to profit and many inexperienced owners acquired pets. Post pandemic there has been a large scale relinquishment of many of these pets, many were not neutered so have bred and produced litters further increasing numbers. This relinquishment of animals has been further exacerbated by the cost of living crisis.

The cost of living crisis

The cost of living is the one pressure that is causing us the most significant problem, it has impacted upon us in every way possible, the cost of absolutely everything we use, and buy has increased. The cost of living crisis has simultaneously reduced our supporter's ability to support us financially and the ability of clients at our vet clinics to pay for our services. The charity continued to be well supported throughout 2023 as evidenced by our income but the problem we are facing is that rising costs have increased so significantly that donations are not keeping pace.

The national shortage and cost of veterinary staff

There are three main reasons behind the shortage. The increase in the pet population means there are more animals per vet that require treatment. Prior to Brexit many of our veterinary staff came to the U.K from other European Countries. EU registrants are now two thirds lower than pre-Brexit. Thirdly the veterinary profession has a problem with staff 'burn out' stress and poor mental health particularly where work loads have increased due to staff shortages. The shortage of veterinary staff has pushed up salaries due to competition by employers, it is difficult for a charity to compete against private practice employers when trying to recruit staff. The Trust prefers to directly employ vets ourselves on permanent contracts, but we also have had to employ locum vets which has increased our costs through incurring agency fees.

Uncertainty of legacy income

The charity cannot meet its running costs through charges for its veterinary services and adoption donations. The charity has for many years relied upon legacy income as a significant contributor to our operational costs. However there have been changes to the probate system which now means probate can now take years and is complicated by the allowance of increasing numbers of challenges by estranged relatives. This is a situation being experienced across the charity sector.

The charity has continued to provide our essential life saving veterinary services and rescue and rehoming of cats during 2023. However, the combination of the changes we are experiencing and their impact upon our financial situation does mean that we have to review our operational models.

Trustees have held regular meetings identifying measures to increase income as well as reducing our costs and have been working on new operating models for both London centres for 2024 onwards whilst still achieving our core aims and objectives.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2023



CASE: Meet Waffle, a recent patient who came to our Canning Town low-cost veterinary clinic in dire need of help. When his owners noticed that Waffle was lethargic and wasn't eating his food, they knew something had to be very wrong. They took him to their local veterinary practice for help. The vet performed a scan and diagnosed the problem as possible intussusception, a condition where one part of the intestine telescopes into another, causing obstruction. This condition is an emergency causing severe pain and potentially life-threatening complications if left untreated.

Unfortunately, even with insurance that covered a portion of the surgery for Waffle, this family couldn't afford the £5,000 quote to get their best friend back on his feet again. They were referred to our Canning Town Clinic and brought Waffle to us as their very last hope. Thankfully, we were able to step in and provide the life-saving surgery he desperately needed at a fraction of the cost.

During surgery it became obvious that the problem with Waffle was actually a linear foreign body involving two socks in addition to a partial case of intussusception. Foreign bodies in pet's are not uncommon. Dogs, especially curious pups like Waffle, can ingest all sorts of things they shouldn't. From socks and toys to hair ties and even rocks, these foreign bodies can cause serious blockages in the intestines, leading to pain, vomiting, and in severe cases, death.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

Veterinary clinic models and income

Our veterinary clinics provide low-cost veterinary services for pets belonging to owners living on a low income and unable to afford private veterinary care and provide essential veterinary care for our own rescue cases. We receive an income from our veterinary clinics, but this is insufficient to cover the running costs of the clinics and the additional costs must be met via charity funds. Ideally our low-cost fees should cover the cost of providing the treatment of owned pets, but some animals are treated where owners cannot pay. Other animals are strays or our own rescue cases where no one will pay so the charity has to meet these costs and consequently our clinics are not self-funding and we do not anticipate that they will ever be.

Since the opening of our two London low-cost veterinary clinics the operating model for the clinics has changed and evolved over time in response to external factors. Our first clinic Lewisham opened in 1995 and was initially a simple model employing two or three vets, two or three vet nurses and a receptionist. The clinic provided low-cost neutering for 100 cats and 50 dogs per week and held very busy low-cost vaccination clinics for cats and dogs twice a week. In 1999 our second Clinic opened at Canning Town in East London under a similar model.

Initially the primary need was for neutering as there was a lack of similar schemes and large waiting lists for neutering at other charity clinics. Observing a need for other low cost procedures such as dental work the clinics began to offer dentals and other simpler procedures. Within a few years the model had evolved to provide a full veterinary service, this necessitated the need for a full out of hours veterinary on call service which was provided from our Canning Town clinic. Lewisham our first and smaller clinic continued to focus on neutering and treating sick animals. Canning Town grew into a much larger practice with seven vets including an orthopaedic surgeon and 24-hour staff cover. Currently the veterinary team at Canning Town comprises 3-4 vets and like other charity vets and private vets we now refer out of hours emergencies to private vet hospitals. We continue to have a night RVN, Night VNA and an on-call vet to look after our own inpatients.

Due to a desire to keep our costs affordable many of our fees are subsidised. Clients using our services have to be living on a low income and need to meet an eligibility criteria, currently household income up to £25K.

The challenge for us is that rising costs particularly veterinary staff salaries, but also veterinary drugs and other essential supplies have seen monthly losses at the clinics becoming unsustainable and with the April 2024 minimum wage increase our costs will increase further. The Trustees recognise that this situation is unsustainable and changes have to be made to our operating models.

Increase prices charged at our vet clinics

We have reviewed and increased the prices we charge the public for our veterinary services. We have therefore raised the price charged for cat neutering to £45 for a female cat and £35 for a male cat. These are large increases but still only just about cover our costs to neuter a cat. Our primary focus is neutering and we are anxious not to deter pet owners from having their cats neutered on cost grounds and can therefore arrange help in the form of a Cats Protection neutering voucher whereby a cat can be neutered and microchipped at our clinics for just £10. This scheme itself though is facing uncertainty due to huge demand and at the time of writing in April 2024 the C.P scheme has been paused. We have increased by as much as double the price of many other routine procedures and increased our consultation charge to £27. Our charges still remain considerably cheaper than private vets. If we can raise sufficient income, then we hope to still have the flexibility to be able to discount in individual cases if need be.

Cost reduction

Wage costs are our biggest expense, the vet staffing situation does seem to be easing slightly and several corporate private vet chains have introduced wage caps on what they will pay to locums which is helping to bring rates down a bit for vets. We continue to try and employ vets rather than employ expensive locums. The difficulties we have faced in recruiting veterinary staff means we have a smaller veterinary workforce. The reduction in veterinary staff at Canning Town does also mean a subsequent reduction in the number of support staff required.

Overall the total number of staff employed by the charity (full time and part time) has been reduced from 101 in 2018 to 90 in 2023. Despite wage costs increasing the total salary costs throughout the same period have remained fairly consistent 2017- £1,618,653, 2018 - £1,735,730, 2019- £1,831,127, 2020- £1,766,305, 2021- £1,705,995, 2022 - £1,723,140 2023 - £1,809,587 In addition to these costs, we have also incurred locum vet staffing costs.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

In these difficult financial times regardless of the challenges of recruiting veterinary staff the Trust needs to reduce salary costs as part of reducing the operational costs for the clinics. We have been able to minimise redundancies by not replacing staff who were leaving, and some staff have voluntarily reduced their working hours.

Volunteer vets – We are seeking to involve Volunteer vets and nurses from local private vet practices in “Neuter days” so that we can continue to provide our vital cat and dog neuter services at minimal cost. We have tried this approach in the past but this time are receiving a much more positive response and several offers of help. We hope to be able to build upon this and increase the use of volunteer vet staff.

Reduce rescue and homing costs and raise more funds

Our rescue work with cats is a core activity of the Trust. Rescuing and rehoming unwanted pet and stray cats, our trap, neuter and return work with feral cats, our welfare work in the community with multi cat households and supporting cat owners to be able to care for their cats and communities of stray and feral cats. Rescue and Rehoming is at least in the short term a cost to the charity, but longer term is often the reason that legacies are left to the Trust.

To try and increase income we have increased our suggestion adoption donation to £80 per cat to help towards our basic veterinary costs (neutering, microchipping and vaccinating of cats prior to rehoming) We do however recognise that the actual cost of rescuing and rehoming each cat does on average greatly exceed this amount. Many adopters do choose to donate more than £80 and we are able to claim Gift Aid on donations where the adopter is a tax payer. We also try to ask for a donation towards our costs when we take animals in, although often this is not forthcoming, and we would not insist on this as a condition of admitting an animal into our care.

Through our social media channels we have increased the number of fundraising appeals particularly to help with the cost of rescues involving larger numbers of cats or for specific animals requiring expensive or intensive veterinary care whilst in our care. Following recruitment of a Social Media Officer income from social media appeals is continuing to grow.

We are attempting to reduce the total number of cats accommodated in our care at any one time. The aim is to keep the number of adoptions steady or increasing but to have fewer animals and a faster throughput / shorter stay in our centres whilst awaiting adoption. The pace of adoptions for young healthy animals is already quite rapid, from being admitted, receiving veterinary care – neuter, microchip and vaccinations, most healthy young cats are adopted in 1-4 weeks time. The pace of adoption is inevitably slower for animals that arrive sick or injured and require more extensive veterinary care. The main challenge for us is improving the pace of adoptions for more nervous cats who can take weeks or months to settle and become more friendly. We have also been experiencing challenges with finding sufficient suitable outdoor homes such as at farms, stables and smallholdings for feral and semi-feral cats who cannot for one reason or another be neutered and returned and need rehoming.

Fewer cats in our centres at any time would reduce running costs in the form of cat food and cat litter and staffing costs. Since the pandemic we have been re-building our volunteer work force at both London centres, volunteers are an essential part of our teams, supporting our core staff to look after the care of cats belonging to the charity at our centres.

In the longer term the essential Friendly Street cattery project at our Lewisham centre should also reduce staffing costs as looking after cats in the improved cattery accommodation will be less labour intensive in comparison to our current facilities at Lewisham.

Staff who have left employment with us have not been replaced and some have chosen to reduce their hours to part time. Our dedicated staff have been understanding of our efforts to reduce costs and suggest ways to help reduce our running costs. Some staff are being trained to be able to carry out alternative roles e.g animal care and homing or rescue so that staff can be flexible and work on different teams as the need arises. We are concerned about reducing to staffing levels to a point that it is difficult to carry to function properly but given the financial difficulties we face there is no other option than to streamline as far as possible whilst still helping as many animals in need as we are able to.

Reduce purchasing costs

Clinic managers have been tasked with reducing where ever possible costs to the charity when ordering essential supplies. The London clinic managers are working together to source alternative suppliers and use of buying groups to reduce costs.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023



PHOTO: Birthday fundraiser - Julia one of our supporters asked her friends and family to buy cat food, litter and toys rather than buy her birthday presents so that she could donate them to CHAT! Generous and thoughtful donations like this add up to make all the difference to supporting the care of our cats and reduce costs.

Donations of supplies

Basic essential supplies such as cat food and cat litter are significant costs to the charity. As any pet owner knows the cost of pet food and litter has increased considerably with the cost of living increases. Wherever possible we seek donations of food, litter and other essential supplies. Appealing for large quantities of donations of food, including short dated stock from pet food manufacturers has become much more challenging. In recent years the big pet food manufacturers have opted to partner with the largest national charities rather than deal with multiple enquiries from medium and smaller charities. They are also donating pet food to human food banks as well, food banks are very deserving of these donations and this may help keep some pets in their homes and out of rescue centres. We have received some support from smaller pet food manufactures and are grateful to Scrambles and Fuzzball for their support.

Social media appeals for food donations via our Amazon Wish List are usually received positively and we are very grateful to our supporters for food received in response to our frequent appeals. Members of the public also bring food to our centres, this may be food that their cat won't eat or food left over after the passing of a beloved pet. All these donations are gratefully received and help to reduce our costs and help to reduce the waste of unwanted pet food. We are attempting to increase the number of food donation bins we have in place in local pet stores and supermarkets.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2023

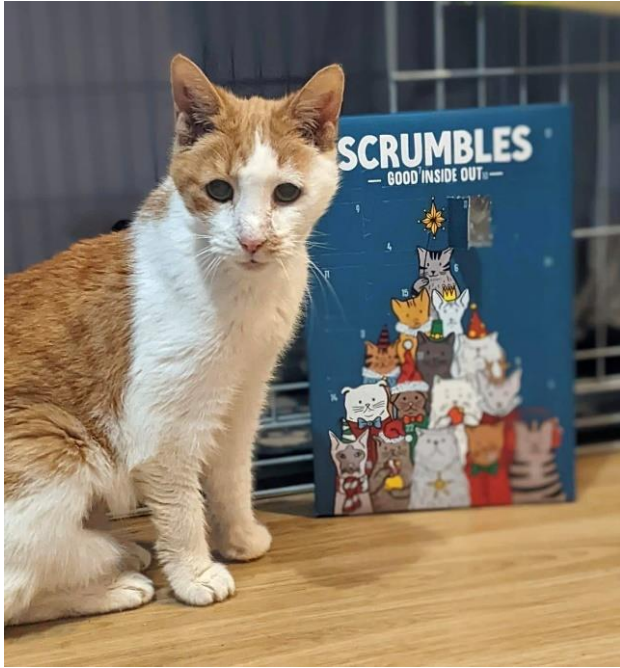


PHOTO: We would like to thank Scrumbles pet food for their generous donations of food for our cats.



PHOTO: We would also like thank Fuzzball for their generous donation of cat food.

Maintaining our focus on our core objectives

Given the challenging times we face we intend to focus the efforts of our veterinary clinics primarily on meeting our core objectives of the provision of low-cost neutering services to humanely stabilise and reduce the unwanted pet population. We also intend to maintain our essential rescue and rehoming services within the community and with stray and feral cats through our TNR (trap, neuter and return) programme.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2023

Animal charities are continuing to try and cope with the after effects of the increased acquisition of pets during the Covid 19 pandemic swiftly followed by the cost of living crisis. The public responded to spending time confined at home and loneliness during the lockdowns with a huge increase in demand to acquire pets. Animal charities and breeders saw an increase in enquiries by as much as 4-5 times pre pandemic levels. Acquiring pets in a hurry combined with many owners being inexperienced always had the potential to be a disaster and result in many owners struggling to maintain a lifelong commitment.

Rescue Work and the plight of pets in 2023-2024

Animal charities are continuing to try and cope with the after effects of the increased acquisition of pets during the Covid 19 pandemic swiftly followed by the cost of living crisis. The public responded to spending time confined at home and loneliness during the lockdowns with a huge increase in demand to acquire pets. Animal charities and breeders saw an increase in enquiries by as much as 4-5 times pre pandemic levels. Acquiring pets in a hurry combined with many owners being inexperienced always had the potential to be a disaster and result in many owners struggling to maintain a lifelong commitment.



PHOTO: In this emergency rescue 12 hungry unneutered cats and kittens were rescued from a property after their owner had sadly passed away.

Inevitably some people had also decided to try and exploit the high demand and become cat and dog breeders at home. Whilst some litters were a one-off others embarked upon larger scale breeding multiple litters of puppies and kittens in poor conditions. As the pandemic eased many breeders could no longer sell the kittens and puppies in their care and turned to charities to pick up the pieces or simply abandoned these animals. Dealing with these breeders

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

though is only part of the story as each breeder had already sold dozens of kittens and puppies often to inexperienced owners who also did not neuter in a timely fashion and the result is that the pet population has rapidly increased. Some owners also had difficulty getting their pets neutered due to the lack of vets and a neutering back log that built up during the pandemic when many vet practices were only providing emergency services.

As anticipated there has been an increase in unwanted pets post pandemic and with unplanned and unwanted litters and animals where owners simply cannot afford to care for them. Distressingly there has been a large increase in cases of pets simply being abandoned in parks, on the street, in pet carriers and boxes by bins, on doorsteps etc.

In 2023-2024 The cost-of-living crisis is the major issue with many lower income pet owners struggling to afford good quality food and when faced with a veterinary bill unable to afford to treat their pet. We have observed that many older pets have not received veterinary care for several years and can have multiple issues when help is eventually sought. Many cats have clearly been suffering often with treatable ailments such as severe dental disease or untreated hyperthyroidism.

It does concern us that the cost of owning a pet is becoming prohibitive to people on lower incomes having pets at all. Many people just about manage day to day feeding costs, but often will go without themselves but when a vet visit is required then the cost is beyond them. With even minor ailments easily costing hundreds at the vets to treat and anything more serious running into thousands it is not surprising that these costs are unaffordable. Sadly, the above inflation increases in the cost of vet treatment are resulting in pets needlessly suffering or being prematurely euthanised when owners cannot afford treatment. Pets bring companionship to so many people and for pet ownership to become a luxury only affordable by more wealthy income groups would in our view be wrong.



PHOTO: The incidences of unwanted pets being abandoned on the streets, in parks, by bins etc has also dramatically increased as reported by all charities involved in animal welfare.

Unfortunately, we anticipate that the situation will continue to deteriorate before improving again due to the large numbers of unneutered animals and the time it will take for rescue organisations and vets to neuter in sufficient numbers to stabilise the cat and dog population again. Financial considerations and availability of veterinary staff are also hindering charity efforts nationally. Focusing the work undertaken at our own veterinary clinics on neutering is essential to help achieve stability again.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

The situation we face is now more akin to when the Trust first opened our cat and dog neuter clinics in 1995 and 1999. We know that with 2-3 years intensive neutering that results will start to be seen in stabilising the pet population, however the ongoing cost of veterinary care will continue to be a major issue for pet owners.



PHOTO: Awaiting a new home at our Canning Town centre in East London.

The cost of veterinary care

Private veterinary care for pets has become very expensive with price increases far higher than inflation. Pet insurance really has become essential for pet owners who use private vets else they risk unexpected vet bills that can easily total hundreds or thousands of pounds.

There are lots of animals owned by people who cannot afford pet insurance, cannot afford private fees, took out the wrong insurance and find themselves without cover, have reached their insurance limit, did not arrange insurance, or have taken in a sick or injured stray. The Royal College of Veterinary Surgeons (RCVS) guidelines suggest that private vets should offer the option of referral to a charity to clients who cannot afford their fees, however charities such as our ourselves and the large national charities who should be a safety net for these animals are struggling and unable to meet this high level of demand for veterinary care.

By the time many animals are referred to us their owners have often already spent all their savings at the private vets and then have little or no money left to pay for the surgery or treatment that they require from us.

We have the facilities to be able to offer a full range of veterinary services including orthopaedic surgery, but we can only provide this service if we have the funds to do so.

We are currently asking vet staff employed within the private sector to support our work with volunteer neutering days at our clinics.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

Our Main Activities during 2023 involved:

- The provision of low cost full veterinary services, including neutering, microchipping and vaccinations as well as treatment for sick/injured pets belonging to owners on benefits or a low income who did not qualify for help from the major charities and could not afford private veterinary care.
- A rescue and rehoming service for stray, feral, unwanted, injured and abandoned cats in need in London and the South East.
- A neutering service for stray and feral cats in London and the South East.
- Sanctuary provision at our Greenacres Sanctuary near Hastings for elderly and unhomeable stray and domestic cats.

Veterinary Services

Despite the financial challenges of doing so our two veterinary clinics which are based in Canning Town in East London and Lewisham in South East London continue to play a significant role in the provision of charitable veterinary services within London. Many animals that would otherwise be denied treatment or face euthanasia because their owner cannot afford veterinary care are successfully treated, recover and go on to lead healthy lives because of our services.

Our priority is the provision of low cost quality veterinary care to our primary registered clients. However, in addition to our regular clients we help other pets that are referred to our clinics by private vets because owners cannot afford to pay for their treatment.

We take in, treat and find new homes for many sick and stray cats that have been handed over to private vets. With a significant stray cat population in London, members of the public bring to our clinics and report to us strays that they have been feeding who need treatment for injuries, neglected wounds and general ill health as well as neutering and microchipping. Many people are then willing to take these strays into their homes and assume full responsibility for them once their immediate health care needs have been taken care of. The cost of this treatment is often met at least in part from charity funds.

Veterinary clinics

Our veterinary clinic at Canning Town in East London is our largest and always experiences a high demand for our veterinary services, accepting one off referrals from private vets when owners cannot afford treatment as well as providing care for the pets of a local low-income client base.

The clinic is equipped with four operating theatres, an intensive care ward as well as cat and dog wards to accommodate inpatients. The clinic is fully equipped with digital x-ray facilities, including dental x-ray, ultrasound, endoscopes, haematology and biochemistry diagnostic machines. We have qualified staff 24 hours a day to care for inpatients.

Our Canning Town clinic also has training practice status for veterinary nurses and can have three trainees at a time.

Our Lewisham clinic is smaller with two operating theatres as well as cat and dog wards to accommodate inpatients. The Lewisham centre is open weekdays and is focused upon the care of rescue cases and supporting the veterinary care needs of animals through our welfare work in the community, and the provision of essential veterinary services; i.e. neutering, micro-chipping and vaccinations in addition to some treatments for private clients who are eligible for our services.

Our vets treat a wide range of cases and through our rescue work see many complex and unusual illnesses and injuries that would not commonly be seen in private practice, or may be euthanised due to cost consideration by other major charities. Some cats arrive in our care in shocking states suffering with neglected infected injuries or serious illness, for instance with cat flu, flea anaemia or malnutrition. Where there is hope our vets treat these animals and help them to regain health and find a new home.

We routinely deal with life threatening emergencies such as caesareans (as a condition of eligibility for our services we insist on neutering the cat or dog as well) pyometra (a potentially life threatening infection of the uterus, treatment is hysterectomy i.e. neutering) and blocked bladder (a life threatening blockage of the bladder particularly common in male cats).

Any critical care cases admitted at Lewisham are transferred to our Canning Town clinic should they require overnight or weekend care.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

At CHAT our senior vets work with the practice managers, charity management and Trustees to provide our veterinary services in line with the charities aims and objectives.

As a charity with a non-destruction policy, unless an animal is hopelessly injured or terminally ill and suffering, we will find a way to put the animal first.



PHOTO: Dr. Marc Abraham OBE aka 'Marc the vet' celebrity vet and animal welfare campaigner visiting our Lewisham clinic accompanied by Nicky Brew our Head Vet Nurse.

Veterinary staff recruitment challenges

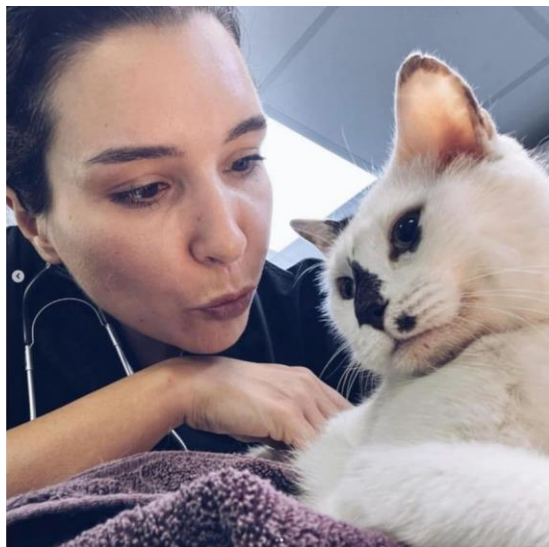
There has been a shortage of veterinary surgeons and registered veterinary nurses in the U.K. It is our experience that the acute shortage of veterinary surgeons has eased slightly although we do not have as many vets employed at our clinics as in the past. We are currently still short of Registered vet nurses.

Prior to the Pandemic and Brexit many of our veterinary staff came to the U.K from European countries. The process of applying to work in the U.K is now more complicated and the RCVS reported a 68% decrease in vets moving to the U.K from the EU between 2019 and 2021.

There continues to be a high level of competition between veterinary practices to recruit staff and this is keeping the cost of vet staff salaries high particularly in London. Many vets prefer the flexibility of finding employment through agencies and working as locums. Whilst the Trust prefers to employ vets ourselves on permanent contracts we also have to employ vets via agencies and as locums which increases our costs through incurring agency fees.

We welcome volunteer vets and student vets to assist our vets and gain valuable experience in our clinics. We offer part time working and a variety of flexible working arrangements for our employed veterinary staff. Helping our rescued animals is rewarding and many vets have commented how wonderful it is to be able to treat and restore an animal back to health rather than be faced with choosing euthanasia for an animal where an owner cannot afford to pay or there is no owner.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2023



Rescue services

Throughout 2023 our rescue teams at our three centres Lewisham S.E London, Canning Town, East London and our Sanctuary near Hastings in East Sussex continued to be constantly busy responding to emergency requests from the public to assist with unwanted, stray and abandoned cats and kittens.

Our expertise is with stray and feral cats and kittens and because of this we are inundated with requests to help such cats in London and the South East as well as providing advice for people all over the U.K and sometimes abroad. A lot of our time and effort is spent working in the areas local to our shelters humanely trapping, neutering and returning (TNR) cats to locations where they will continue to be fed and have shelter. These cats are neutered, microchipped, treated for fleas and worms and ear tipped – the removal of the very top tip of the cat's ear, this is a universally recognised procedure used around the world to visually identify feral cats as neutered. We also treat these cats for any other ailments or injuries and carry out any dental work that may be required.



CASE: Returning nine feral cats back to a community allotment garden in New Cross after being neutered and microchipped.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

Whilst many rescue missions are more routine we are frequently called to situations where stray cats and kittens are in great danger such as on building sites, on demolition sites or waste transfer sites.

Our experienced rescue staff and volunteers are trained to humanely and effectively trap feral cats and kittens using specially designed equipment and techniques developed over many years.

During Kitten Season, Spring to late Autumn, we are daily asked to assist abandoned and stray mother cats and litters of kittens living outdoors. When rescued at a young age the majority of these kittens can still be socialised using techniques such as playing, hand feeding and gentle handling to get them used to people before being rehomed.



CASE: "Kaiser" a very nervous male cat was living stray but being fed in a garden for 6 months when he went missing and reappeared two months later with an obvious injury and difficulty with his mobility. We were called for help and attended to trap Kaiser. Once back at our centre with Kaiser anaesthetised by our vets we were horrified to discover a metal wire wrapped so tightly around his belly, it had literally sliced through his skin and underlying tissue around the entire circumference of his body. Our vets stitched his wound and also neutered and microchipped him. Kaiser remained in our care for 5 weeks whilst his wounds healed before being returned back to his feeder.

Unwanted pets

We take in many pet cats who need a new home after owners have died, been evicted, have allergies or where cats have behavioural issues or are simply no longer wanted. We work with cases of multi-cat households and hoarding situations where there is uncontrolled breeding of unneutered cats. There can be complex issues behind cases of hoarding and our rescue staff have a lot of experience in such cases and adopt a non authoritarian approach with owners to negotiate to help. Many situations we are called for also involve owners in need of support and assistance, they may have mental and or physical health issues or are vulnerable people and are often living in poor conditions.

Requests for assistance with cats also come to us from local authorities, housing providers, environmental health departments, social services and the police. These are often emergency situations involving cats in need of immediate assistance.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

Where possible we support pet owners to be able to keep their pets and our rescue staff provide support with bringing cats in for neutering or veterinary treatment and returning them to owners. Every day through our rescue work we provide advice about cat care and behaviour to enable people to be able to care for their pets. However, it continues to be the case that many cats are still acquired all too easily without proper consideration for their future care and our rescue centres provide an essential temporary refuge for these cats.



PHOTO: We take in multiple mum cats and litters of kittens during the kitten season.

Microchipping and cats

From 10th June 2024 it will become a legal requirement for pet cats to be microchipped. Kittens must be microchipped by 20 weeks of age. We routinely microchip all the cats and kittens that we rehome and microchip animals attending our veterinary clinics. It is not compulsory for feral cats to be microchipped under the new law but we have always microchipped feral cats as part of our TNR (trap, neuter and return) work and will continue to do so. Our TNR cats are registered to ourselves with an identifying colony reference. We consider this is important so that in the event of one of these cats being found injured or unwell and being taken to a vets we will be contacted, we will already have some information about the cat, even if only its age, and we have the facilities and expertise to be able to cope with treating feral and nervous cats at our clinics.

We welcome this change in the law due to the obvious benefit of being able to reunite lost microchipped pets with their owners.

Sanctuary

The Trust owns a beautiful Sanctuary in Sussex near Hastings, the Sanctuary house, formally Celia's home and 85 acres of grounds provide a permanent safe haven where elderly and otherwise 'unhomeable' feral cats are released to live out their lives in comfort, they can choose between many sleeping shelters and sheds or to live in the main house.

Our live in staff take care of the resident cats at the Sanctuary as well as those who are awaiting new homes and provide a vital rescue service for cats in the local area.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2023



PHOTO: Volunteer cat cuddler at our Sanctuary in East Sussex.

The Sanctuary is also home to many wild animals that live at the Sanctuary or cross the grounds including deer, foxes, badgers, squirrels and many species of birds. The grounds comprise chestnut coppice woodland and a re-wilded area formally a farmers field used for grazing which is now a young and flourishing mixed woodland.



CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

Feral cats and rehoming

Where it is not safe to neuter and return feral cats, or they will not have adequate food or shelter, we take them into our care and after neutering seek suitable new homes. Adult feral cats are rehomed in pairs or family groups to suitable outdoor homes such as farms, stables and smallholdings where they will have shelter and food.

CHAT has over fifty years of experience with relocating feral cats and has great success with doing so. In general, we feel encouraged that we have seen a shift in perception about the value of feral cats and that a more humane approach is increasingly being adopted by the public. However, we can never be complacent as cats breed so quickly that it is always a race against time to respond promptly to reports of stray and feral cats and to neuter them before more kittens are born. Maintaining progress in the areas we work in is therefore a major focus of our time and resources.

Our two London centres rehome most of our rescued feral cats within the surrounding counties of Hertfordshire, Essex, Kent, East and West Sussex and Surrey due to the limited options for suitable outdoor homes within London. In recent years more charities have sought outdoor homes for cats and this has increased competition for suitable homes which is a challenge for us. Helping feral cats is one of our core activities and we do not want a lack of homes to hinder our work. We are now working harder with members of the public and with local authorities and businesses to explain that more adult feral cats need to be neutered and returned (TNR) rather than relocated to new homes. In our opinion the majority of feral cats would be happiest being returned to live with their families in the place they were born in and know, provided that the location is relatively safe and they have food and shelter. We are supplying shelters and donated food where necessary. We encourage the public to regard these cats positively as "community cats" and to value their presence. We continue to prioritise rehoming cats where returning them would be unsafe such as to construction sites, next to busy main roads or where there is no one to feed them or their safety is threatened by hostile people. We continue to take in many young feral kittens and work with them to socialise and rehome them to domestic homes.

Core ethos and values

When times are challenging, we must focus our thoughts on what is most important to us and how we can achieve our core aims and objectives. Ultimately, we are all about the animals, they are the most important and we must always keep this at the forefront of our decision making.

Our speciality is our expertise based upon decades of experience working with feral, stray and challenging cats. Much of this experience originates from hands-on practical experience and has been taught originally by Celia Hammond to her co-workers and the ever growing team. When Celia first began working with stray and feral cats in the 1960's she largely taught herself having also obtained some cat trapping tips from a pest control worker who she had encountered whilst out rescuing cats. Celia used this information and her experience to develop humane methods of trapping cats.

Our non-destruction policy is also a key principle, one of our core beliefs. The Trust has a strict non-destruction policy (unless an animal is terminally ill, suffering and beyond veterinary help).

Once an animal is in our care they will receive appropriate veterinary care, shelter and food.

In addition to our centres we are supported by short and long term volunteer fosterers who help care for our more challenging and harder to home cats in their homes. Our Sanctuary is also a permanent home to many elderly semi-feral and feral cats.

We sadly cannot take in every animal we are approached for help for because we are asked to accept more than we have space for. We take in animals according to need, prioritising those who are sick, injured or unneutered. Where we cannot take in animals we provide advice and can often help prevent a cat losing their home by providing behavioural advice, or assistance with veterinary care to enable their owners to be able to continue to care for them.

We take in animals according to how urgent their need is rather than based on how adoptable they are so this does mean we have a lot of challenging and 'harder to home' cats. Many of the cats and situations we assist with are problems that have been passed from charity to charity before reaching us.

It is important to combine the theory of cat rescue, homing and welfare with plenty of hands on practical experience. As the charity has grown over the years we have looked at what is special about CHAT and the need to retain this uniqueness whilst also taking on board what is good from the new developments, technology and ways of thinking about cat rescue, welfare and rehoming. We aim to retain the small charity passion and quality of care for each individual animal and to be able to respond quickly to challenging and urgent rescue situations without being hindered by our own policies and regulations.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

It takes a year of on-the-job training and learning the theory behind cat trapping when we train a rescue worker at CHAT and we never stop learning. Many of our staff have been with us for ten or twenty years or more and have a wealth of experience to share with those who join us either as staff or volunteers.

Whilst we have guidelines and policies surrounding the care of our cats, we continue to assess our cats individually and don't accept a one size fits all approach. A stray cat may initially present as feral, hissing at us, hiding away and behaving aggressively but given a little time and approached with kindness and understanding the cat will often reveal itself to have once been a pet cat and we will gain its trust. This may take days, weeks or even months but we will not judge a cat by a first impression of its behaviour, we will instead allow the cat the time it needs to feel ready and if the cat never trusts humans we will find a suitable home where they do not need to interact with people.

CHAT is run by Trustees and management who have many years of hands on experience carrying out the day to day on the ground work of the Trust.

The experience of the Pandemic followed by the pressure of the cost of living crisis has led us, like many other charities, to really evaluate what is important about our charity. What it is that our supporters like about us and what the public and animals we seek to help require from us. We continue to see the importance of CHAT's role to influence and where necessary to challenge mainstream thinking regarding cat welfare and humane cat population control in the U.K and further afield.



PHOTO: Travis one of our harder to home cats has been cared for at our Canning Town centre, he is an older FIV+ cat who also has diabetes, but he is a very happy cat with plenty of life ahead of him.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2023

Adoptions 2023

Finding new homes for our rescued cats is a very important part of our work along with TNR and welfare work where cats are brought in for veterinary treatment but returned to owners and feeders. We can see the impact of the rises in the cost of living and have observed a change in that the most frequent request is now to adopt a single healthy, neutered young adult cat rather than a pair of cats or kittens. Potential adopters commonly mention their concern over the cost of an owning a pet as their reason for choosing a single cat. In general the number of enquiries to adopt are lower than pre Pandemic reflecting the high numbers of animals seeking homes privately as well as within the care of animal charities.



PHOTO: Mr Kibbs adopted from our canning Town Centre.

Total of adoptions for 2023: 1598 (2022: 1517, 2021: 1222).

Lewisham – 2023: 906 (2022: 870, 2021: 889, 2020: 580, 2019: 780, 2018: 845).

Canning Town – 2023: 508 (2022: 533, 2021: 572, 2020: 513, 2019: 882, 2018: 617).

Sanctuary – 2023: 184 (2022: 56, 2021: 129, 2020: 351, 2019: 115).

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2023



PHOTO: Boots and Bubbles adopted from CHAT.

Volunteers

Volunteers also assist our homing teams by fostering cats and litters of kittens in their homes. This help is vital in the busy months of kitten season enabling us to rescue many litters of kittens and raise them in a home environment.



PHOTO: Volunteering at our Greenacres Sanctuary: We currently have around 200 volunteers across the charity. Volunteers are vital to each of our centres and most assist with the day to day care of the rescued cats, carrying out essential cleaning and feeding as well as spending quality time socialising our often nervous or traumatised rescued cats.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

We have a dedicated full time volunteer coordinator at our Lewisham centre recruited from our Animal care Team who looks after a team of 90 volunteers. These volunteers include vet students and animal care students from local colleges on work placements as well as members of the public wishing to volunteer in their free time. In addition to recruiting and arranging training of new volunteers, and providing support, Verena our volunteer co-ordinator also organises volunteer social evenings and a monthly newsletter for volunteers to support and increase their engagement with the charity.

Following the clear success of this role at Lewisham we are looking to replicate this position at our Canning Town centre.



PHOTO: Volunteering at our Greenacres Sanctuary.

Wider Community Benefit

Our services both Veterinary and Rescue continue to be of considerable public benefit.

- Our neutering services for pet cats and dogs prevent the birth of unwanted litters of kittens and puppies, litters who could end up stray or abandoned on the streets.
- Our neutering services for stray and feral cats prevent these colonies of cats from further breeding uncontrolled to the point where their numbers could be considered a nuisance in the community. Whilst smaller groups of neutered feral cats can have a positive contribution in a neighbourhood through acting as a rodent control larger groups can be regarded as a problem particularly in built up residential areas.
- The provision of microchipping at our clinics helps to reunite many lost cats and dogs with their owners and helps reduce pressure on council pounds and rescue centres
- The wealth of advice provided by our rescue, homing and veterinary clinic reception teams about responsible pet ownership helps cat and dog owners to be good owners and avoid potentially allowing their pet to create a nuisance to neighbours.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

- The benefits of pets to their owners are often underestimated. For many people their pets bring a sense of purpose and joy to their lives. Caring for and walking a dog and meeting and talking to other dog owners is a social activity that dramatically improves the health and quality of their lives. A cat can provide valuable company to an elderly or lonely person. Our low cost veterinary services enable many owners who could not otherwise afford to treat their pets to access quality veterinary care.
- Our rescue services are a valuable community service. We are contacted daily for help not only by individual members of the public but by local authorities, housing associations, councils, environmental health, private landlords, hostels, police, hospitals to assist with owned, stray and abandoned cats who are in need of help.

Our dedicated staff and volunteers are able and willing to attend and assist promptly in an emergency and have the expertise to assist with nervous and feral cats.

The need for our low cost veterinary services and rescue and homing services in London

The Cost-of-Living crisis is a nationwide issue placing large numbers of households under financial pressure and sadly in such situations pets can be amongst the first to suffer when owners cannot afford veterinary care or even adequate food for their pets. An additional challenge to households in London and the South East is that housing costs are higher than in many other areas of the U.K. London is a city with extremes of wealth and poverty, often side by side.

A report from the Legatum Institute UK Poverty Unit published in May 2022 reports that "Londoners who live in poverty are more likely to be in deep poverty and are more likely to have been in poverty for a long period of time. Some 17% of Londoners live in persistent poverty, compared to 12% of people outside the capital."

According to Trust for London: "Housing costs for those living in poverty account for 56% of their net income compared to 37% nationally. 74% of adults classified as living in poverty are from working households, this figure was 62% a decade ago."

Our Canning Town clinic in East London and Lewisham clinic in S.E London are both in areas that face increased levels of poverty and challenges such as overcrowded and poor housing.

When money is scarce the priority is paying rent, bills and feeding families. Pets come further down the list, an unexpected vet bill can be completely unaffordable and our low cost veterinary services can be the only way these owners can afford to treat and keep their much loved family pet. For others they cannot afford to feed their pets at all or if they lose their homes they cannot keep their pets and ask us to rehome them.

Income

As is the case with all animal charities the Celia Hammond Animal Trust receives no government funding.

Charity shop

The Trust has one charity shop at its Head office site in Wadhurst and is well supported by the local community. The charity shop provides a very useful income which supports the running of our Greenacres Sanctuary. Online sales of some donated goods are continuing quite successfully via the Celia Hammond Animal Trust eBay shop and other online auctions.

Regular Giving

Regular gifts help us plan for the future and ensure that money is available where it is needed most, allowing us to make a real difference to many thousands of animal's lives.

Fundraising

The Trusts fundraising primarily utilises social media appeals and direct mailings. Public awareness of our work is therefore very important, and we keep our supporters updated via our social media pages and website. Our small head office team run a supporter database and keep in touch with our supporters via email communications, postal updates and by using social media.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2023



PHOTO: Celia Hammond, Sir Rod Stewart and Dame Joanna Lumley.

We were very fortunate in 2023 to be supported with the Teddy Bears Picnic fundraising event which was very generously organised for us pro bono by supporter Mark Aldridge with a celebrity tea party with an auction of amazing prizes the top prize being a private performance by Sir Rod Stewart and Johnny Depp. The winning bid was £200,000 plus gift aid! The event in total raised a fantastic £300,000.

We are pleased that we have recently been approved by the Fundraising Regulator the independent regulator of charitable fundraising in England, Wales and Northern Ireland.

Legacies

Legacies continue to be the Trust's largest source of income. The Trustees accept this is likely to continue to be the situation but considering recent delays with the probate system are looking for new opportunities to increase other income sources.

Social Media

To further our aim of increasing our social media engagement and income we appointed a social media content creator and administrator in July 2022. Jill spends time at all three of our centres engaging with our staff and volunteers in all sectors of our work, including attending some rescue call outs. The social media posts are an informative mix of fundraising and educational posts showcasing the work carried out at our rescue centres and in our vet clinics as well as appealing for funds to support our work. Many stories are Happy Adoption stories and lift the spirits of those reading our posts. Wherever possible the cat's stories are followed from the point of being rescued, through their rehabilitation and then finally we catch up with them in their new homes. It is this journey which our own staff and volunteers find so rewarding and we like to share this experience with our social media followers. We have been receiving positive feedback from supporters and our social media engagement is increasing. The focus has been on our established Facebook page and developing our Instagram page. TikTok has been trialed with mixed results, so we are concentrating on Facebook and Instagram.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2023

Community engagement

Whenever we can we like to engage with our local communities and have held visits for small groups at our centres as well as visiting Schools to discuss our work and involve others in raising awareness and fundraising to support our work.



PHOTO: Jill our social media content creator visiting a School where children voted to support CHAT.

Governance

The Trustee board has been increased in 2023 from three to five Trustees. We were delighted to welcome Andrew Hamill-Stewart MRCVS to the board. Andrew as a qualified veterinary surgeon brings a wealth of relevant experience relating to veterinary matters and ensuring compliance at our vet clinics. Andrew has worked on and off with the Trust as a veterinary surgeon for over 20 years. We also welcome Stuart Fraser. Stuart has a background in the construction industry and became a good friend of the Trust over ten years ago when he assisted our Canning Town centre as part of the Olympic legacy, Stuart then volunteered to assist with project management for our Canning Town vet clinic and homing centre extension in 2014. Stuart is also the proud owner. Stuart brings invaluable knowledge and skills with the management of the Trusts properties and project management generally.

The other three Trustees are Founder Trustee Celia Hammond, Christine Kerridge who brings a wealth of experience in the animal charity sector and as a chartered accountant. Naomi Sheen has 30 years' experience working with the charity focused on rescue and rehoming.

The Trustees invest a great deal of time and energy in the charity and believe passionately in the cause of animal welfare and the charity's aims and objectives. The Trustees are up to date with and have a good understanding of the role of the charity and the charity's current activities and the day to day challenges and issues faced in providing these services and meeting the CHAT's aims and objectives.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

A senior management team comprising senior veterinary staff, rescue and homing and Head office administrators including HR oversee the day to day running of the charity's activities and meet regularly with Trustees to ensure the smooth running and provision of charitable services.

The Trustees are aware of the importance of the public's confidence and trust in charities. It has always been charity policy not to adopt high pressure fundraising activities such as cold calling, door to door, street fundraising or the sale of our supporter database mailing list. As such the charity has not been involved in any of the high pressure fundraising activities that have resulted in public scandals for some other charities. The proportion of charity funds spent on fundraising and administration has traditionally been very low. The Trusts funds have been spent on front line services and because finances are limited the Trustees strive to be as cost effective as possible when approving any necessary expenditure. We strive to make funds received by the Trust stretch as far as we can and help as many animals as possible. However, we are actively looking at other fundraising opportunities in order to try and move away from relying upon legacy income.

RISK MANAGEMENT

The Trustees aim to regularly review the financial and operational risks that the charity could face and have plans in place to respond and manage risks should they occur. The cost-of-Living Crisis has impacted our finances as we have experienced rising costs in all areas. The main areas of risk that the charity is exposed to are as follows.

Financial stability

As an animal charity we receive no government funding so are heavily reliant on donations, legacies and fundraising efforts to support our work. The Trustees therefore monitor finances very closely, producing cash flow forecasts and meeting regularly. With the current financial uncertainty and the cost-of-living crisis we are continually looking at minimising our running costs, utilizing volunteers as much as possible and exploring expanding our sources of income through new fundraising efforts.

Operational

The shortage and the cost of employing veterinary staff can limit our ability to be able to effectively carry out all our aims and objectives. Trustees continue to prioritise the provision of neutering services in line with our core objectives. We welcome veterinary students to come and assist our qualified vets and staff in our veterinary clinics. We are also actively seeking vets employed with the private sector to assist with volunteer neuter days etc.

Employment

The Trust employs an HR advisor who oversees recruitment, employment contracts, employment issues and provides support to employees as required. The HR advisor also provides support and guidance to staff on the recruitment and support of volunteers throughout the charity.

Health and Safety

The Trust undertakes regular maintenance and servicing of equipment and buildings to ensure compliance with relevant fire, gas and electrical regulations, vehicle safety and maintenance.

Reputation

Maintaining the Trusts' reputation is vital to preserve and increase support for our work and to attract financial support. The Trust encourages staff and volunteers to treat supporters and clients with the respect that they themselves also expect to receive from the public. The Trust seeks to resolve complaints although accepts that due to the nature of the work being animal welfare that some disputes will not be resolved to the satisfaction of the complainant but instead in the interests of the animal involved. In addition to defending our reputation when necessary, the Trustees are also seeking to be more proactive, improving and increasing our online presence to raise awareness and support.

Compliance

The Trustees aim to ensure good governance of the charity, comply with GDPR and ensure due diligence in decision making. A recent GDPR review was carried out in early 2024 and this policy will be reviewed annually.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2023

Projects during 2023

As we emerged from the Pandemic and into the Cost-of-Living crisis our future plans and projects have continued to be largely put on hold as we focus on delivering our core veterinary and rescue services as effectively as we can.

The one large project that we have continued with the preparation for is the Friendly Street project at our Lewisham centre. The preparation for this project has been a lengthy process due to a drawn out planning process and the complexity of the site.

We made the decision in March 2021 to re-start the preparation work for the “Friendly Street Cattery project”.

Whilst rescue centres in England are not currently covered by licensing regulations the Government plans in the near future to adopt the same standards as those that apply to boarding cattery establishments for rescue centres, and these will include minimum standards and sizes for accommodation as detailed in the ADCH guidance for England. Rescue centres in Scotland have required licensing from 1st September 2021, and in Wales regulation is due to be implemented.

In order to remain at our current site, we do need to upgrade and improve the cattery facilities to provide modern, easy to clean, spacious cattery pens for cats in our care whilst awaiting new homes.

Our Lewisham centre as it is currently arranged does not have enough space to accommodate replacing the now aged and outdated existing cattery accommodation with walk in style pens within the existing premises.

The Trust also owns a former shop and single storey warehouse/ workshop at No.1 Friendly Street SE8, this is situated at the rear of the existing veterinary clinic and rescue centre and is currently used as a maintenance workshop and for storage. Our plan is to develop this building to create a new two storey cattery building with visitors entrance and reception on Friendly Street. This will also have the benefit of us being able to open for visitors seeking to adopt cats during the week. Currently potential adopters can only visit at weekends or after hours as they have to pass through the working areas within the main veterinary clinic to visit the cats awaiting new homes.

The new cattery will house cats that are ready for adoption in a purpose built two storey cattery building that provides twenty three walk in style cattery pens and will cater for our rescue cats and for visitors to the centre.

In April 2021 we appointed a local architect to review the project and carry out a feasibility study into the project and to consider two options – new build and part renovation of No.1 Friendly Street or demolition of No.1 Friendly Street and a complete new build. We were keen to find the most cost effective option and consider any improvements or changes to the original design. With cost being paramount part renovation and part renovation and rebuilding is the chosen option, this will also minimise disruption to the rest of the centre during construction and to neighbours.



PHOTO: Ariel view of our Lewisham site, main clinic (to be retained) edged in green. Friendly Street development site edged in red.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

After a lengthy process with the Planning system we were delighted in September 2023 to receive notification that our planning application had been successful.

We have continued with the design stage (RIBA stage 4) to prepare to put the project out to tender but the timing of when to do this is entirely dependent on having the funds available. Our intention is to fund this through the sale of an asset in conjunction with grant funding and general fundraising.

This project will be an important and exciting project for the Trust and is key to securing the future of our Lewisham centre for years to come.

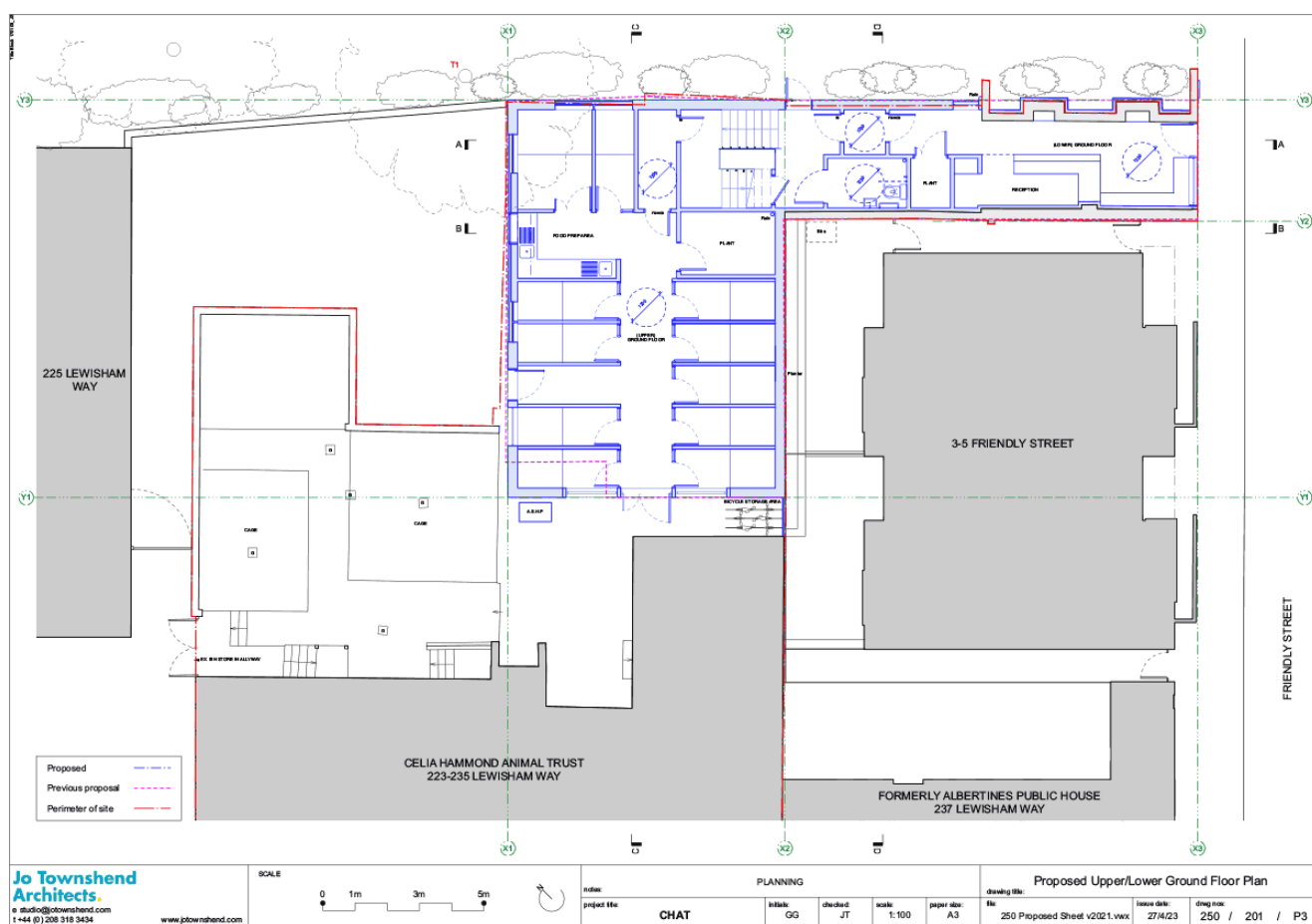


IMAGE: Ground floor plan.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2023

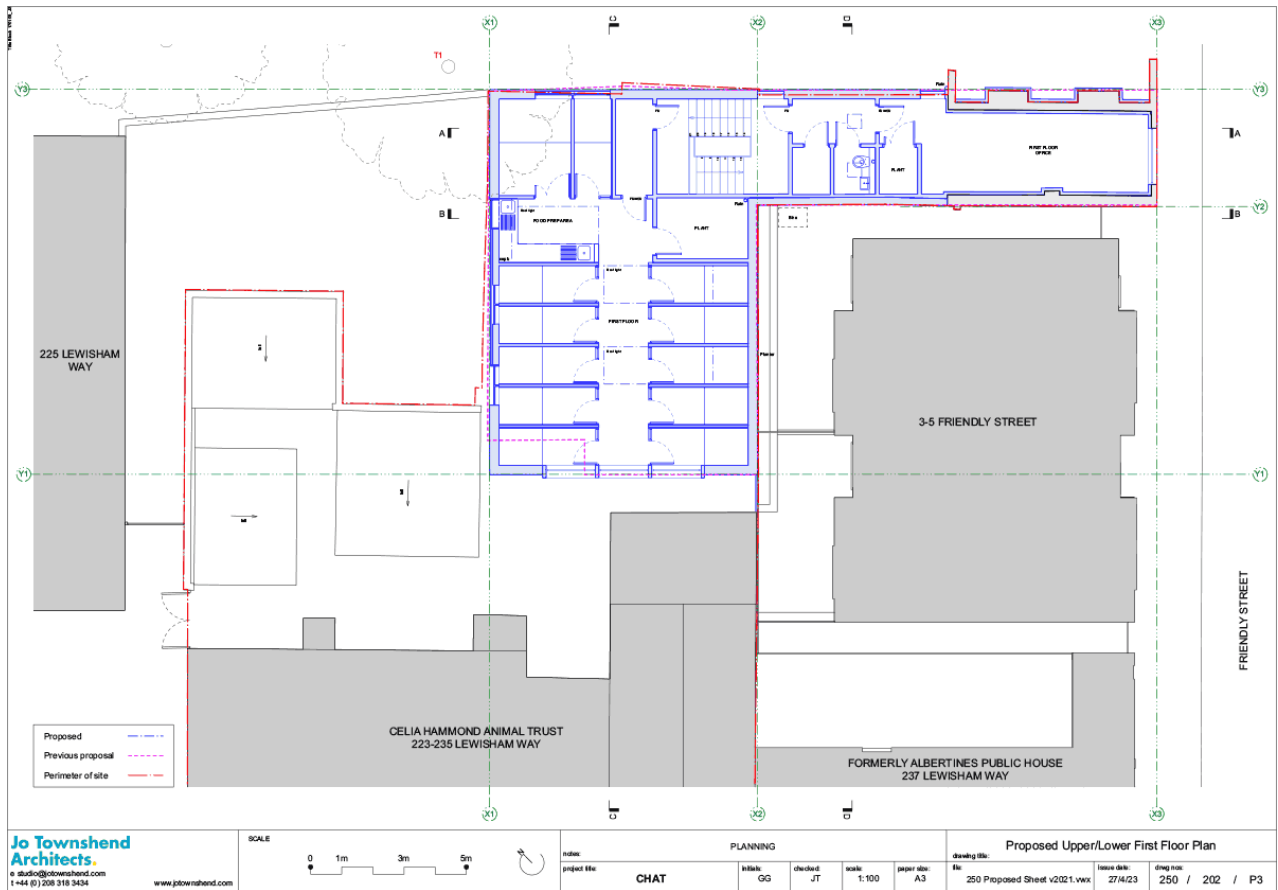


IMAGE: Ground floor plan.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

Auditor

The auditor, Crowe U.K. LLP, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on
23rd August 2024 and signed on their behalf by:

Celia Hammond

.....
Celia Hammond
Trustee

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CELIA HAMMOND ANIMAL TRUST

Opinion

We have audited the financial statements of Celia Hammond Animal Trust (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 October 2023 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Charity balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charity's affairs as at 31 October 2023 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CELIA HAMMOND ANIMAL TRUST (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent Charity has not kept sufficient accounting records; or
- the parent Charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charity or to cease operations, or have no realistic alternative but to do so.

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CELIA HAMMOND ANIMAL TRUST (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act and SORP 2015.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management. Our audit procedures to respond to these risks included:

- enquiry of management about the Group's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- enquiry of management and review and inspection of relevant correspondence;
- evaluation of the selection and application of accounting policies related to subjective measurements and complex transactions;
- analytical procedures to identify any unusual or unexpected relationships;
- testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements; and
- review of accounting estimates for biases.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

CELIA HAMMOND ANIMAL TRUST

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CELIA HAMMOND ANIMAL TRUST
(CONTINUED)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Ian Weekes (senior statutory auditor)

For and on behalf of Crowe U.K. LLP

Statutory Auditor

Riverside House

40 - 46 High Street

Maidstone

Kent

ME14 1JH

Date: 27th August 2024

Crowe U.K. LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

CELIA HAMMOND ANIMAL TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	4	1,715,283	1,715,283	2,927,280
Charitable activities	5	593,632	593,632	943,395
Other trading activities	6	26,073	26,073	26,195
Investments	7	78,452	78,452	68,909
Total income		2,413,440	2,413,440	3,965,779
Expenditure on:				
Raising funds		28,272	28,272	18,941
Charitable activities	8	3,547,684	3,547,684	3,574,475
Total expenditure		3,575,956	3,575,956	3,593,416
Net (expenditure)/income before net losses on investments		(1,162,516)	(1,162,516)	372,363
Net losses on investments		(225,000)	(225,000)	-
Net movement in funds		(1,387,516)	(1,387,516)	372,363
Reconciliation of funds:				
Total funds brought forward		3,903,489	3,903,489	3,531,126
Net movement in funds		(1,387,516)	(1,387,516)	372,363
Total funds carried forward		2,515,973	2,515,973	3,903,489

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 40 to 61 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CONSOLIDATED BALANCE SHEET
AS AT 31 OCTOBER 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	730,577	799,562
Investments	15	77	77
Investment property	14	1,125,000	1,350,000
		<u>1,855,654</u>	<u>2,149,639</u>
Current assets			
Debtors	16	34,320	1,437,675
Cash at bank and in hand		823,656	506,272
		<u>857,976</u>	<u>1,943,947</u>
Creditors: amounts falling due within one year	17	(197,656)	(190,097)
Net current assets		<u>660,320</u>	<u>1,753,850</u>
Total net assets		<u><u>2,515,974</u></u>	<u><u>3,903,489</u></u>
Charity funds			
Restricted funds	19	-	-
Unrestricted funds	19	2,515,974	3,903,489
Total funds		<u><u>2,515,974</u></u>	<u><u>3,903,489</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Celia Hammond

.....
C Hammond
(Trustee)

Date: 23rd August 2024

The notes on pages 40 to 61 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CHARITY BALANCE SHEET
AS AT 31 OCTOBER 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	722,170	788,503
Investments	15	79	79
Investment property	14	1,125,000	1,350,000
		<u>1,847,249</u>	<u>2,138,582</u>
Current assets			
Debtors	16	46,594	1,448,513
Cash at bank and in hand		818,659	505,959
		<u>865,253</u>	<u>1,954,472</u>
Creditors: amounts falling due within one year	17	(196,528)	(189,565)
Net current assets		<u>668,725</u>	<u>1,764,907</u>
Total net assets		<u><u>2,515,974</u></u>	<u><u>3,903,489</u></u>
Charity funds			
Restricted funds	19	-	-
Unrestricted funds	19	2,515,974	3,903,489
Total funds		<u><u>2,515,974</u></u>	<u><u>3,903,489</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Celia Hammond

.....
C Hammond
(Trustee)

Date: 23rd August 2024

The notes on pages 40 to 61 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2023**

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	252,583	(822,661)
Cash flows from investing activities		
Dividends, interests and rents from investments	78,696	68,909
Purchase of tangible fixed assets	(13,895)	(5,846)
Proceeds from sale of investments	-	220,000
Net cash provided by investing activities	64,801	283,063
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	317,384	(539,598)
Cash and cash equivalents at the beginning of the year	506,272	1,045,870
Cash and cash equivalents at the end of the year	823,656	506,272

The notes on pages 40 to 61 form part of these financial statements

CELIA HAMMOND ANIMAL TRUST

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

1. General information

Celia Hammond Animal Trust constitutes a public benefit entity as defined by FRS 102. The charity's principal activities are to promote the welfare of animals, particularly cats, and to provide spaying and neutering facilities and other veterinary services to those on low incomes.

The charity is the parent to CHAT Trading Limited, private company limited by shares, which provides retail services.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Celia Hammond Animal Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

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

2. Accounting policies (continued)

2.2 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured. Legacies where there is uncertainty of the amount to be received or timing of receipt are not accrued.

Donations are recognised as income when the conditions for its receipt have been met.

Trading income relates to the income generated from the provision of veterinary services at clinics. This income is recognised at the point of sale, as the conditions for its receipt have been met.

Investment income predominantly relates to rental income from investment properties.

Other trading income relates to income generated by CHAT Trading Limited and are paid to the charity annually. The accounts of the Company set out the income recognition policies applied.

Where income is received for a specific purpose, the income is included in restricted funds.

All other income is accounted for on a receivable basis.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Investment property is initially measured at cost and is subsequently remeasured to fair value at the end of each reporting period. Any gains or losses are recorded in the profit and loss account.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- 4% straight line
Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 25% reducing balance
Computer equipment	- 33% straight line

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated statement of financial activities as a finance cost.

2.9 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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

3. Critical accounting estimates and areas of judgment

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.

Critical accounting estimates and assumptions:

- Valuation of investment properties
- Recognition of legacy income
- Allocation of restricted income
- Assessment of Going Concern.

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

4. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	1,221,962	1,221,962
Legacies	493,321	493,321
	<u>1,715,283</u>	<u>1,715,283</u>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	875,659	875,659
Legacies	2,051,621	2,051,621
	<u>2,927,280</u>	<u>2,927,280</u>

5. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £
Provision of veterinary services	593,632	593,632
	<u>593,632</u>	<u>593,632</u>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Provision of veterinary services	943,395	943,395
	<u>943,395</u>	<u>943,395</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £
Sale of donated goods	26,073	26,073
	<u>26,073</u>	<u>26,073</u>

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Sale of donated goods	26,195	26,195
	<u>26,195</u>	<u>26,195</u>

7. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Rental income	67,703	67,703
Interest	10,749	10,749
	<u>78,452</u>	<u>78,452</u>

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Rental income	68,320	68,320
Interest	589	589
	<u>68,909</u>	<u>68,909</u>

CELIA HAMMOND ANIMAL TRUST

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

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £
Provision of veterinary services	3,297,209	3,297,209
Provision of sanctuary to animals	235,475	235,475
Governance	15,000	15,000
	<u>3,547,684</u>	<u>3,547,684</u>
	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Provision of veterinary services	3,315,653	3,315,653
Provision of sanctuary to animals	244,822	244,822
Governance	14,000	14,000
	<u>3,574,475</u>	<u>3,574,475</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Provision of veterinary services	2,879,989	417,219	3,297,208
Provision of sanctuary to animals	227,187	8,288	235,475
Governance	-	15,000	15,000
	<u>3,107,176</u>	<u>440,507</u>	<u>3,547,684</u>
	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Provision of veterinary services	2,895,804	419,849	3,315,653
Provision of sanctuary to animals	226,401	18,421	244,822
Governance	-	14,000	14,000
	<u>3,122,205</u>	<u>452,270</u>	<u>3,574,475</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Provision of veterinary s 2023 £	Provision of sanctuary to 2023 £	Governance 2023 £	Total funds 2023 £
Staff costs	182,149	-	-	182,149
Depreciation	74,592	8,288	-	82,880
Governance costs	-	-	15,000	15,000
Facilities	160,478	-	-	160,478
	<u>417,219</u>	<u>8,288</u>	<u>15,000</u>	<u>440,507</u>
	<i>Provision of veterinary s 2022 £</i>	<i>Provision of sanctuary to 2022 £</i>	<i>Governance 2022 £</i>	<i>Total funds 2022 £</i>
Staff costs	104,578	9,821	-	114,399
Depreciation	80,414	8,600	-	89,014
Governance costs	-	-	14,000	14,000
Facilities	234,857	-	-	234,857
	<u>419,849</u>	<u>18,421</u>	<u>14,000</u>	<u>452,270</u>

10. Auditor's remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	15,000	14,000

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

11. Staff costs

	Group 2023 £	<i>Group 2022 £</i>	Charity 2023 £	<i>Charity 2022 £</i>
Wages and salaries	1,672,312	<i>1,584,578</i>	1,672,312	<i>1,584,578</i>
Social security costs	122,372	<i>113,266</i>	122,372	<i>113,266</i>
Contribution to defined contribution pension schemes	26,802	<i>25,296</i>	26,802	<i>25,296</i>
	<u>1,821,486</u>	<i><u>1,723,140</u></i>	<u>1,821,486</u>	<i><u>1,723,140</u></i>

The average number of persons employed by the Charity during the year was as follows:

	Group 2023 No.	<i>Group 2022 No.</i>
Veterinary services	72	<i>72</i>
Sanctuary	12	<i>10</i>
Management	4	<i>4</i>
Finance	2	<i>2</i>
	<u>90</u>	<i><u>88</u></i>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2023 No.	<i>Group 2022 No.</i>
In the band £60,001 - £70,000	1	<i>1</i>
In the band £70,001 - £80,000	1	<i>-</i>

The total amount of employee benefits received by key management personnel is £266,208 (2022: £220,676)

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

12. Trustees' remuneration and expenses

During the year, one Trustee has been paid remuneration or has received other benefits from an employment with the Charity. Naomi Sheen was paid for employment services as a cat rehoming co-ordinator with the Lewisham Branch of the charity – a position held since 2001 and prior to becoming a Trustee. Naomi Sheen's continued employment in this position has been notified to and authorised by the Charity Commission. The value of Trustees' remuneration and other benefits was as follows:

		2023	<i>2022</i>
		£	£
N Sheen	Remuneration	9,421	<i>8,787</i>

During the year ended 31 October 2023, no Trustee expenses have been incurred (*2022 - £NIL*).

13. Tangible fixed assets

Group

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 November 2022	2,053,130	115,726	446,426	63,919	2,679,201
Additions	13,895	-	-	-	13,895
At 31 October 2023	<u>2,067,025</u>	<u>115,726</u>	<u>446,426</u>	<u>63,919</u>	<u>2,693,096</u>
Depreciation					
At 1 November 2022	1,298,814	91,635	425,270	63,919	1,879,638
Charge for the year	69,271	8,178	5,431	-	82,880
At 31 October 2023	<u>1,368,085</u>	<u>99,813</u>	<u>430,701</u>	<u>63,919</u>	<u>1,962,518</u>
Net book value					
At 31 October 2023	<u><u>698,940</u></u>	<u><u>15,913</u></u>	<u><u>15,725</u></u>	<u><u>-</u></u>	<u><u>730,578</u></u>
<i>At 31 October 2022</i>	<u><u>754,315</u></u>	<u><u>24,091</u></u>	<u><u>21,156</u></u>	<u><u>-</u></u>	<u><u>799,562</u></u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

13. Tangible fixed assets (continued)

Charity

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 November 2022	2,053,130	102,006	443,478	63,919	2,662,533
Additions	13,895	-	-	-	13,895
At 31 October 2023	<u>2,067,025</u>	<u>102,006</u>	<u>443,478</u>	<u>63,919</u>	<u>2,676,428</u>
Depreciation					
At 1 November 2022	1,298,814	89,541	421,756	63,919	1,874,030
Charge for the year	69,271	5,526	5,431	-	80,228
At 31 October 2023	<u>1,368,085</u>	<u>95,067</u>	<u>427,187</u>	<u>63,919</u>	<u>1,954,258</u>
Net book value					
At 31 October 2023	<u>698,940</u>	<u>6,939</u>	<u>16,291</u>	<u>-</u>	<u>722,170</u>
At 31 October 2022	<u>754,315</u>	<u>12,465</u>	<u>21,723</u>	<u>-</u>	<u>788,503</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

14. Investment property

Group and Charity

	Freehold investment property £
Valuation	
At 1 November 2022	1,350,000
Impairment	(225,000)
At 31 October 2023	<u>1,125,000</u>

The 2023 valuations were made by the Trustees, based on valuations carried out by Watson Day in 2018 and Clive Emson in 2024, on an open market value for existing use basis.

The Trustees have carried out an assessment in the current year based on current market values.

15. Fixed asset investments

Charity	Investments in subsidiary companies £	Listed investments £	Total £
Cost or valuation			
At 1 November 2022	2	77	79
At 31 October 2023	<u>2</u>	<u>77</u>	<u>79</u>
Net book value			
At 31 October 2023	2	77	79
At 31 October 2022	<u>2</u>	<u>77</u>	<u>79</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

15. Fixed asset investments (continued)

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Principal activity	Holding	Included in consolidation
CHAT Trading Limited	03055752	Retail sale in non-specialised stores to support and fund the Trust	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) for the year £	Net assets £
CHAT Trading Limited	118,555	23,253	95,302	2

16. Debtors

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Due within one year				
Amounts owed by group undertakings	-	-	12,869	15,586
Other debtors	33,005	27,604	32,410	27,608
Prepayments and accrued income	1,315	1,410,071	1,315	1,405,319
	34,320	1,437,675	46,594	1,448,513

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

17. Creditors: Amounts falling due within one year

	Group 2023 £	<i>Group 2022 £</i>	Charity 2023 £	<i>Charity 2022 £</i>
Bank overdrafts	138	138	-	-
Trade creditors	99,774	66,626	99,936	66,789
Other taxation and social security	46,042	50,527	45,390	50,470
Other creditors	36,203	54,156	36,203	54,156
Accruals and deferred income	15,499	18,650	14,999	18,150
	<u>197,656</u>	<u>190,097</u>	<u>196,528</u>	<u>189,565</u>

18. Financial instruments

	Group 2023 £	<i>Group 2022 £</i>	Charity 2023 £	<i>Charity 2022 £</i>
Financial assets				
Financial assets measured at cost	<u>856,151</u>	<u>533,876</u>	<u>855,653</u>	<u>549,149</u>
	Group 2023 £	<i>Group 2022 £</i>	Charity 2023 £	<i>Charity 2022 £</i>
Financial liabilities				
Financial instruments measured at cost	<u>(151,637)</u>	<u>(190,097)</u>	<u>(142,854)</u>	<u>(189,565)</u>

Financial assets measured at amortised cost comprise trade debtors, other debtors and cash.

Financial liabilities measured at amortised cost comprise trade creditors, other creditors and accruals.

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

19. Statement of funds

Statement of funds - current year

	Balance at 1 November 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 October 2023 £
Unrestricted funds						
Designated funds						
Designated Funds - all funds	799,562	-	(82,880)	13,895	-	730,577
General funds						
General Funds - all funds	3,103,927	2,413,440	(3,493,075)	(13,895)	(225,000)	1,785,397
Total Unrestricted funds	3,903,489	2,413,440	(3,575,955)	-	(225,000)	2,515,974

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

19. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 November 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 October 2022 £</i>
Unrestricted funds					
Designated funds					
Designated Funds	882,730	-	(89,014)	5,846	799,562
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
General funds					
General Funds	2,648,397	3,965,779	(3,504,403)	(5,846)	3,103,927
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Unrestricted funds	<u>3,531,127</u>	<u>3,965,779</u>	<u>(3,593,417)</u>	<u>-</u>	<u>3,903,489</u>

The designated fund represents the value of fixed assets used in the delivering of the charitable objectives of the Trust.

Transfers relate to fixed assets purchased from unrestricted funds and transferred to the fixed asset fund.

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

20. Summary of funds

Summary of funds - current year

	Balance at 1 November 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 October 2023 £
Designated funds	799,562	-	(82,880)	13,895	-	730,577
General funds	3,103,927	2,413,440	(3,493,075)	(13,895)	(225,000)	1,785,397
	<u>3,903,489</u>	<u>2,413,440</u>	<u>(3,575,955)</u>	<u>-</u>	<u>(225,000)</u>	<u>2,515,974</u>

Summary of funds - prior year

	Balance at 1 November 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2022 £
Designated funds	882,730	-	(89,014)	5,846	799,562
General funds	2,648,397	3,965,779	(3,504,403)	(5,846)	3,103,927
	<u>3,531,127</u>	<u>3,965,779</u>	<u>(3,593,417)</u>	<u>-</u>	<u>3,903,489</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	730,577	730,577
Fixed asset investments	77	77
Investment property	1,125,000	1,125,000
Current assets	857,976	857,976
Creditors due within one year	(197,656)	(197,656)
Difference	1	(1)
Total	<u><u>2,515,975</u></u>	<u><u>2,515,975</u></u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	799,562	799,562
Fixed asset investments	77	77
Investment property	1,350,000	1,350,000
Current assets	1,943,947	1,943,947
Creditors due within one year	(190,097)	(190,097)
Total	<u><u>3,903,489</u></u>	<u><u>3,903,489</u></u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

22. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2023 £	<i>Group 2022 £</i>
Net income/expenditure for the year (as per Statement of Financial Activities)	(1,387,516)	372,363
Adjustments for:		
Depreciation charges	82,880	89,014
Dividends, interests and rents from investments	(78,695)	(68,909)
Decrease/(increase) in debtors	1,403,355	(1,277,094)
Increase in creditors	7,559	61,966
Net cash provided by/(used in) operating activities	27,583	(822,660)

23. Analysis of cash and cash equivalents

	Group 2023 £	<i>Group 2022 £</i>
Cash in hand	823,656	506,272
Total cash and cash equivalents	823,656	506,272

24. Analysis of changes in net debt

	At 1 November 2022 £	Cash flows £	At 31 October 2023 £
Cash at bank and in hand	506,272	317,384	823,656
Bank overdrafts repayable on demand	(138)	-	(138)
	506,134	317,384	823,518

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

25. Related party transactions

During the year the charity paid rentals of £5,200 (2022 - £5,200) on a building owned by Ms C Hammond, a Trustee, in respect of accommodation for employees. This amount is subject to a formal lease and is considered to be substantially less than market rate for such a property.

During the year CHAT Trading Limited paid the Trust £8,000 (2022 - £8,000) in rent. CHAT Trading Limited paid £95,302 (2022 - £98,717) via deed of covenant. At the year end, CHAT Trading Limited owed the Trust £12,869 (2022 - £15,586).

Accounts

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2022

CELIA HAMMOND ANIMAL TRUST

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CELIA HAMMOND ANIMAL TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 OCTOBER 2022**

Trustees

C Hammond
N Sheen
C Beaumont-Kerridge

Charity registered number

293787

Principal office

The High Street, Wadhurst, East Sussex, TN5 6AG

Auditors

Crowe U.K. LLP, Riverside House, 40 - 46 High Street, Maidstone, Kent, ME14 1JH

Bankers

National Westminster Bank Plc, Wadhurst, East Sussex, TN5 6BH

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2022

The Trustees present their annual report together with the audited financial statements of the group and the charity for the 1 November 2021 to 31 October 2022.

Celia Hammond Animal Trust is a Registered Charity, Number 293787.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Governing Document

The constitution of the charity is set out in the Deed of Trust dated 29 January 1986.

Trustees

During the year, the charity was administered by a board of Trustees:-

Celia Hammond
Naomi Sheen
C Beaumont-Kerridge

Celia Hammond was elected on the founding of the charity. Celia Hammond is appointed in perpetuity.

Recruitment and Appointment of New Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

Individuals wishing to become Trustees apply by written application and are appointed by the existing Trustees if they are considered to be suitable for the vacancy that exists.

Policies and Procedures for the Induction and Training of Trustees

The charity is relying upon the guidance issued by the Charities Commission in relation to the induction and training of Trustees.

Pay Policy for Senior Staff

The remuneration of key management personnel is agreed by the Trust's Board.

The Organisational Structure

The Board of Trustees provides the governance of the Charity. The Trustees delegate the day to day running of the charity to the senior manager, Sarah Le Fevre.

Subsidiary

The subsidiary company of the charity, CHAT Trading Limited, which raises funds for the charity by means of covenanting trading profits arising from the sale of donated goods, is administered by a sole Director, Celia Hammond.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

OBJECTIVES AND ACTIVITIES

The charity's aims are to promote the welfare of animals, particularly cats in need of care, and to prevent cruelty and suffering associated with the country's vast stray and unwanted animal problem, in particular by the provision of spaying and neutering facilities. The aims are not limited geographically, but for funding reasons most activities currently undertaken centre on London and the Home Counties.

The charity's objects are:-

- To provide care and refuge for cats and kittens both feral and domestic and for those animals which on the basis of age, temperament or appearance would not normally be taken in elsewhere.
- To promote the welfare of animals through example and education.
- To humanely reduce the population of dogs and cats, both pedigree and mongrel in the UK by neutering as opposed to the current situation where hundreds of thousands of healthy but unwanted or stray animals are being destroyed simply because there are not enough homes to go around.
- To provide low cost neuter/vaccination clinics for animals belonging to people on benefit or those unable to afford private veterinary fees.
- To provide low cost treatment in our clinics for sick/injured animals whose owners do not qualify for help from the major charities but who cannot afford private veterinary fees.
- To operate a rescue service for animals, both domestic and feral, in emergency situations through calls from the public, local authorities and the police.
- To provide long and short-term sanctuary accommodation and rehoming facilities for rescued animals.
- To investigate complaints of cruelty and neglect and to take appropriate action.

To achieve the Celia Hammond Animal Trust's aim, the Trustees' policy (which remains unchanged since our last report) is to provide three main kinds of charitable service.

- Clinic services - the provision of low cost neutering and vaccination services via the Trust's clinics. A full veterinary service is also provided at the clinics for sick / injured animals belonging to people unable to afford private veterinary fees and yet not qualifying for assistance through the major charities.
- Sanctuary services - the provision of an animal sanctuary to provide shelter for rescued animals awaiting re-homing. These are mainly from emergency situations where the Trust has been called in to assist.
- Rescue and re-homing services – these services are provided from the clinics and the Sanctuary in Sussex.

THE CONTRIBUTION OF VOLUNTEERS

The charity has many volunteers who make a significant contribution to its operation. The charity was founded by volunteers and the charity could not survive in its present form without their contribution over all aspects of the charity's services. Volunteers bring to us a wealth of experience from all walks of life and a passion and desire to help us to help as many animals as possible and deliver our services to those in need.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Recruitment of volunteers in our centres was halted during much of the Covid pandemic so we were delighted to have been able to welcome volunteers back into our centres again. With the new challenges we face with increased numbers of animals in need of help as a result of post pandemic relinquishment of pets and the cost of living crisis the contribution of volunteers in helping to enable us to continue our work is absolutely essential.

The charity currently has around 200 active volunteers.

GOING CONCERN

The impact of the pandemic, Brexit, the cost of living crisis and the subsequent uncertainty about the future has all contributed to the Trustees and charity management team assessment of the financial implications the charity faces in the next 12 months and beyond.

The Trustees have considered the overall financial position that the charity is now in and have compared the financial position of the charity now with the position in 2021 and 2020.

The Trust's main income continues to be from donations and legacies and secondly income received by the provision of veterinary services via the two London clinics. The two veterinary clinics have been negatively impacted by the national shortage of veterinary staff, the causes of which being a combination of the Pandemic, Brexit and an increase in pet ownership. We had hoped that post pandemic that we would have been able to swiftly return to a position of being fully staffed but this has not yet happened and veterinary staff recruitment and retainment is continuing to prove very challenging.

The Trustees are carefully monitoring the situation but also evaluating how the charity delivers its services in order to meet our aims and objectives and any changes we need to make to and adapt to in order to survive, meet our objectives and thrive in the 'new normal' post pandemic, post Brexit U.K.

Post year end we have received notification of two substantial legacies in total in excess of two million so this has provided some reassurance in otherwise financially challenging times. There are fluctuations in timings of legacy income though and Trustees are monitoring available cash closely.

FINANCIAL REVIEW

Achievements and performance

The Celia Hammond Animal Trust is a charity focused on helping animals but every interaction we have with owned or stray animals also involves either their owners or members of the public who have sought help for stray cats.

Our Veterinary clinics, rescue centres and Sanctuary are always very busy places for animals and once again post Covid for humans. We have not returned to working the same way as we did pre pandemic and some changes that were introduced, particularly the increased use of digital communication are here to stay.

A significant feature of the public's reaction to the pandemic and lockdowns was a huge increase in demand to adopt animals. Animal charities and private breeders were receiving up to 4-5 times the normal level of enquiries about adopting animals during 2020. With so many people working from home this was a good time to settle in a new pet but other reasons including loneliness and trying to keep children occupied were also motivating factors.

Sadly as anticipated post Pandemic this demand dropped and pets began to be relinquished in increasing numbers, we have seen the number of abandoned and stray cats continue to rise. There was less neutering carried out by private vets and charities due to restrictions during the pandemic and then as a result of the shortage of veterinary staff post Brexit. There was also a lack of understanding by new pet owners about how to care for their pets health and behavioural care. We are therefore being asked to help with more litters of unwanted kittens than previously.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

We are continuing to deal with households who were purposefully breeding and selling pets to meet the demand during the pandemic, had financially profited greatly out of the pandemic and are now turning to us for Charity help to pick up the pieces and take in their unsold 'surplus' animals that they could not sell.

The challenge now is that we and other animal charities are no longer receiving high levels of requests to adopt pets so finding new homes is a lot more challenging.

Our staff and regular volunteers at our centres have as ever shown amazing dedication in their care for our rescued animals. The 'post pandemic' period exacerbated by the cost of living crisis continues to be very stressful for all concerned, and has led to an increased workload on the shoulders of our staff and volunteers. Animal rescue is at the best of times challenging and those involved are by nature driven to carry on to help animals in need, this determination has helped us to keep going through the tough times. The cost of living crisis has become the primary concern of our staff, volunteers and clients. The cost of living crisis has seen our supply costs, fuel costs and staff wage costs increase dramatically and this is of significant concern to our management team and Trustees who are constantly looking for ways to mitigate these increases.

Due to post pandemic and cost of living crisis financial uncertainty most future plans have continued to be on hold. The exception is continuing with the Planning process relating to the long awaited Friendly Street re-homing centre project at our Lewisham centre, although we are cautious due to rising building costs about this project. Read more about this under Future Plans.



PHOTO ABOVE: Staff at our Lewisham Veterinary Clinic

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Our Main Activities involved:

- The provision of low cost full veterinary services, including neutering, microchipping and vaccinations as well as treatment for sick/injured pets belonging to owners on benefits or a low income who did not qualify for help from the major charities and could not afford private veterinary care.
- A rescue and rehoming service for stray, feral, unwanted, injured and abandoned cats in need in London and the South East.
- A neutering service for stray and feral cats in London and the South East.
- Sanctuary provision at our Greenacres Sanctuary near Hastings for elderly and unhomeable stray and domestic cats.

Veterinary Services

Our two veterinary clinics which are based in Canning Town in East London and Lewisham in South East London play a significant role in the provision of charitable veterinary services within London. Many animals that would otherwise be denied treatment or face euthanasia because their owner cannot afford veterinary care are successfully treated, recover and go on to lead healthy lives because of our services.

Our priority is the provision of low cost quality veterinary care to our primary registered clients. However in addition to our regular clients we help other pets that are referred to our clinics by private vets because owners cannot afford to pay for their treatment.

We take in, treat and find new homes for many sick and stray cats that have been handed over to private vets. With a significant stray cat population in London, members of the public bring to our clinics and report to us strays that they have been feeding who need treatment for injuries, neglected wounds and general ill health as well as neutering and microchipping. Many people are then willing to take these strays into their homes and assume full responsibility for them once their immediate health care needs have been taken care of. The cost of this treatment is often met at least in part from charity funds.

Ginny's Story

At just 8 weeks old, Ginny was found buried amongst a pile of rubbish at a commercial waste site. It is not clear how she got there, but it's suspected she arrived inside one of the large commercial bins, the contents of which had been disposed of at the location.

A waste management officer who was working to separate the piles of waste was horrified to discover the poor kitten. This man must have had a very keen eye as such a tiny black cat would have been very difficult to distinguish.



CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

We don't know how long Ginny was buried there or what level of impact she had endured, but miraculously she was still alive! Thank goodness, a member of our staff was just a few blocks away, tending to a nearby feral colony. Within moments, Ginny was retrieved from the waste site and immediately rushed to our Canning Town Centre. Our vets urgently administered medical support including pain relief, x-rays and vital medications. Ginny had suffered from a severely fractured pelvis as well as a broken leg. Our vets carried out surgery to repair her broken bones and she received 24 hour care from our dedicated Vets and nurses during her recovery.



When Ginny first came to us, she was unable to stand or walk. Ten days later we are happy to report that Ginny could stand up and walk and was able to show us her sweet personality.

Ginny will continue on cage rest until her broken bones have healed. As soon as she is cleared by the Vet, she will be transferred to foster care to recover in a homely environment. After we are certain that Ginny has recovered fully she will be found a new home.



CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Our main veterinary clinic at Canning Town is always busy and experiences a high demand for our veterinary services. The clinic is equipped with four operating theatres, an intensive care ward as well as cat and dog wards to accommodate inpatients. The clinic is fully equipped with digital x-ray facilities, ultrasound, endoscopes, haematology and biochemistry diagnostic machines. We have qualified staff 24 hours a day to care for inpatients. We continue to be affected by the national shortage of veterinary staff at both of our London vet clinics. With a reduced veterinary team we have had to focus our services on emergencies, our primary registered clients and our own rescue cases. Our Canning Town clinic does now have training practice status for veterinary nurses and can have three trainees at a time. The ability to train our own vet nurses 'in-house' is a big help in the face of veterinary staffing shortages.

Our Lewisham clinic is smaller with two operating theatres as well as cat and dog wards to accommodate inpatients. Our Lewisham centre is focused upon the care of rescue cases and supporting the veterinary care needs of animals through our welfare work in the community, and the provision of essential veterinary services; i.e. neutering, micro-chipping and vaccinations in addition to some treatments for private clients who are eligible for our services.

Any critical care cases admitted at Lewisham are transferred to our Canning Town clinic should they require overnight care.

During 2022 we maintained our neutering charges to pet owners at £20 for a male cat, £25 for a female cat, from £65 for a male dog and from £70 for a female dog. These charges are a fraction of the cost of private veterinary fees in London. We continue to work with other animal charities and through the use of neutering vouchers provided through neutering schemes e.g. C4 and Cats Protection we are able to provide free neutering for cats when owners cannot afford our reduced costs.

Our vets treat a wide range of cases and through our rescue work see many complex and unusual illnesses and injuries that would not commonly be seen in private practice, or may be euthanised due to cost consideration by other major charities. Some cats arrive in our care in shocking states suffering with neglected infected injuries or serious illness, for instance with cat flu, flea anaemia or malnutrition. Where there is hope our vets can treat these animals and help them to regain health and find a new home. We routinely deal with life threatening emergencies such as caesarians (as a condition of eligibility for our services we insist on neutering the cat or dog as well) pyometra (a potentially life threatening infection of the uterus, treatment is hysterectomy i.e. neutering) and blocked bladder (a life threatening blockage of the bladder particularly common in male cats).

At CHAT our senior vets work with the practice managers, charity management and Trustees to provide our veterinary services in line with the charities aims and objectives. We charge a low-cost fee for our veterinary services as the charity cannot afford to provide large scale free treatment. Our priority is the animals and we find a way to help those that come into our centres and veterinary clinics; we have the flexibility to determine treatment plans and fund individual animals care. For our vet clinic clients we offer flexibility with treatments and the extra support that some of our clients need to be able to look after their pets, this may include extra hospitalisation, payment plans or help with transport. As a charity with a non-destruction policy, unless an animal is hopelessly injured or terminally ill and suffering, we will find a way to put the animal first.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Romeo's Story

Romeo was handed in to us for rehoming as an 8 week old kitten because he kept vomiting and couldn't keep his food down, he was being kept going on milk and weetabix.



Our vets carried out X-rays that revealed that Romeo had a condition known as PRAA (Persistent Right Aortic Arch). This disorder prevented poor Romeo from swallowing and getting the nutrients he needed as a young kitten.

Romeo received life-saving chest surgery, urgent care and round the clock medical attention from our highly skilled Veterinary staff. This highly-skilled operation which would have cost upwards of £4,000 in a private practice. To complete his recovery Romeo was cared for by one of our experienced foster carers who looks after orphan and poorly kittens in her home working around the clock to care for them.

Romeo recovered from his surgery and now appears to be a normal kitten who loves playing, but our vets advised that he must only eat soft food. He has now found a forever home along with another kitten from his foster home.

Cost of Living Crisis

The cost of living crisis is undoubtedly the biggest challenge for pet owners and our charity at the moment. The impact on household finances is reducing money that is available to spend on caring for pets. There have been huge increases in the price of pet food and essentials such as cat litter and the high cost of veterinary care.

The impact is being felt across the animal charities, more pet animals are being given up or abandoned and the majority of these being in need of some sort of veterinary care, for younger animals its usually the basics such as neutering, microchipping and vaccinations. Many older animals have dental disease or untreated ailments such as hyperthyroidism, diabetes or kidney disease. Other animals are given up due to being injured in accidents and their owners cannot afford treatment for broken bones and bite wounds. There are more reports of strays, and animals abandoned in boxes on doorsteps, parks and even in shops.

Owners approach us telling us they are unable to afford to treat or feed their pets or that they are having to choose between feeding themselves, their children or their pets. We know that many owners go without themselves to provide for their beloved pets but there are thousands more mainly young animals acquired during the pandemic who find themselves without a home.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

At a time when there is an increased need for our services we too are being put under financial pressure as all our costs relating to running our centres, veterinary clinics and services have also risen at a time when donations to support our work are negatively impacted. Our own staff are also experiencing financial pressure and are requesting pay rises and the salaries for veterinary staff are very high due to the U.K wide veterinary staff shortage.

We are of course doing our utmost to help but face increased costs for all our essential supplies food, cat litter and veterinary medications. The number of cats in our centres has risen, foster homes help increase our capacity but also increase our costs as we need to supply food and cat litter to the majority of foster homes. We are receiving fewer enquiries about adopting our rescue animals. We also supply food for numerous feral cat colonies that we have neutered and returned. With a current decrease in homes being offered for feral cats and increased competition for any feral cat homes available most cats are having to be neutered and returned and where there is no one to feed the cats we have to supply food.



We continue to appeal for and receive donations of cat food, if we are lucky we sometimes receive short dated food direct from suppliers for which we are very grateful but also smaller amounts direct from cat owners. We frequently appeal for food donations on our social media pages via our Amazon Wishlist and are overwhelmed by the generosity of our supporters. We are also donated many smaller amounts of cat food by owners after their cats diet has been changed, their pet does not like it or has sadly passed away. We are more than happy to put this food to good use with our cats and there is the double benefit of reducing waste by preventing this unwanted food going to landfill.

Photo: Donations received at our Lewisham centre in response to a social media appeal for donated food.

The cost of living crisis leaves us wary of progressing any major projects at this time because of our concern to not place the charities financial situation at risk whilst ensuring that we are able to meet the day to day financial demands of the increased cost of the charities services.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Veterinary staff recruitment challenges

As is the case in many employment sectors there is a shortage of veterinary staff – veterinary surgeons and registered veterinary nurses in the U.K. This is a problem not only for CHAT and other animal charities but for the entire UK veterinary profession who are struggling with a shortage of veterinary staff that is affecting their ability to provide veterinary services.

A shortage of vets in the U.K., Brexit and a large increase in pet ownership have combined to create a crisis in the veterinary industry. This added pressure on veterinary staff is also leading to staff retention problems as staff struggle with high work loads.

Prior to the Pandemic and Brexit many of our veterinary staff came to the U.K from European countries. Uncertainty surrounding Brexit was a concern prior to Brexit and the Pandemic and some veterinary staff had already left the U.K prior to the Pandemic.

There continues to be huge competition between veterinary practices to recruit staff and this has pushed up the cost of vet staff salaries particularly in London. Many vets prefer the flexibility of finding employment through agencies and working as locums. Whilst the Trust prefers to employ vets ourselves on permanent contracts we also have to employ vets via agencies and as locums which increases our costs through incurring agency fees. The shortage of vets nationally is so severe that there is also huge competition to employ locum vets who demand very high rates. We have to be competitive and the salaries paid by the Trust to our veterinary staff are comparable to those paid in the private sector.

It is very disappointing to have our objectives hindered by this shortage of veterinary staff, we know that this limits the number of animal we can help and it is clear to us that there is going to be no quick solution for CHAT in terms of veterinary staffing levels and that we have to be realistic about this significant challenge with regard to any future plans. We have appealed to the private sector for help, the majority of private vets tell us that they are stretched to the limit and have no capacity to help but a few have responded offering to help with the occasional surgery or even a volunteer 'spay day' in our clinics. Some vets who have previously worked for the charity are helping with locum days and weekend neutering days and we are managing as best we can with piecing together a veterinary team. We speak to other animal charities and know that they are also having to work in this way. We welcome volunteer vets and welcome student vets to assist our vets and gain valuable experience. We offer part time working and a variety of flexible working arrangements for our employed veterinary staff.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Rescue services

Throughout 2022 our rescue teams at our three centres Lewisham S.E London, Canning Town, East London and our Sanctuary near Hastings in East Sussex continued to safely respond to emergency requests from the public to assist with unwanted, stray and abandoned cats and kittens.



Variety's story

We were contacted by the people working at the shop that a large and heavy pallet had fallen some time during the night. When the pallet was lifted it was discovered that a small male cat was trapped underneath. It seemed the pallet had landed directly on his head.

The impact had left this poor boy in critical condition, unable to move and completely without vision. When he arrived at our Canning Town Centre he was, incredibly, still alive.

Our vets quickly administered life-saving medical support for his head trauma including; pain relief, oxygen, fluids, x-rays and other vital medications. He was given full-time around the clock care by our Vets and nurses in attempt to save his life.

We named him 'Variety' and each day he showed small signs of improvement, initially regaining normal movement but still with sight loss but then gradually his sight returned. Following the rescue of Variety we were alerted to the existence of a small feral and stray cat colony in this yard and embarked on neutering and returning the adult feral cats and rehoming the kittens.



TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2022

Our Cat Rescue Work.

Our expertise is with stray and feral cats and kittens and because of this we are kept very busy with requests to help such cats in London and the South East as well as providing advice for people all over the U.K and sometimes abroad. A lot of our time and effort is spent working in the areas local to our shelters humanely trapping, neutering and returning (TNR) cats to locations where they will continue to be fed and have shelter. Whilst many rescue missions are more routine we are frequently called to situations where stray cats and kittens are in great danger such as on building sites, on demolition sites or waste transfer sites. Our reputation with feral cat rescue means that rescue jobs involving stray and feral cats are routinely referred to us by other organisations.

Our experienced rescue staff and volunteers are trained to humanely and effectively trap feral cats and kittens using specially designed equipment and techniques developed over many years.

PHOTO: James one of our experienced Rescue Staff with Ashley the cat.



During Kitten Season, Spring to late Autumn our teams are coming to the aid of abandoned and stray mother cats and litters of kittens living outdoors on a daily basis. Young feral kittens are taken into our centres where they are socialised using techniques such as playing, hand feeding and gentle handling to get them used to people before being rehomed.



PHOTO: *New Arrival mother cat and litter of new-born kittens.*

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2022

Unwanted pets

We take in many pet cats who are in need of help and a new home after owners have died, been evicted, have allergies or where cats have behavioural issues or are simply no longer wanted. We work with cases of multi-cat households and hoarding situations where there is uncontrolled breeding of unneutered cats. There can be complex issues behind cases of hoarding and our rescue staff have a lot of experience in such cases and adopt a non authoritarian approach with owners to negotiate to help. Many situations we are called for also involve owners in need of support and assistance, many have mental and or physical health issues or are vulnerable people and are often living in poor conditions.

PHOTO: *We took in 17 unneutered cats from this one home.*

Many calls for assistance with cats come to us from local authorities, housing providers, environmental health departments, social services and the police. These are often emergency calls involving cats in need of immediate assistance.

Where possible we support pet owners to be able to keep their pets and our rescue staff provide support with bringing cats in for neutering or veterinary treatment and returning them to owners. Every day through our rescue



work we provide advice about cat care and behaviour to enable people to be able to care for their pets. However, it continues to be the case that many cats are still acquired all too easily without proper consideration for their future care and our rescue centres provide an essential temporary refuge for these cats.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Sanctuary

The Trust owns a beautiful Sanctuary in Sussex near Hastings, the Sanctuary house, formally Celia's home and 85 acres of grounds which provide a permanent safe haven where elderly and otherwise 'unhomeable' feral cats are released to live out their lives in comfort where they can choose between many sleeping shelters and sheds or to live in the main house.

Our live in staff take care of the resident cats at the Sanctuary as well as those who are awaiting new homes and provide a rescue service for cats in the local area.

The Sanctuary is also home to many wild animals that live at the Sanctuary or cross the grounds including deer, foxes, badgers, squirrels, many species of birds and at times wild boar. The grounds comprise chestnut coppice woodland and a re-wilded area formally a farmers field used for grazing which is now a young and flourishing mixed woodland.



PHOTO: *Visitors to the Sanctuary meeting one of our resident cats.*

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2022

Feral cats and rehoming:

Where it is not safe to neuter and return feral cats, or they will not have adequate food or shelter, we take them into our care and after neutering seek suitable new homes. Adult feral cats are rehomed in pairs or family groups to suitable outdoor homes such as farms, stables and smallholdings where they will have shelter and food.

PHOTO: Truffle and Tachio two of adopted feral cats happily settled in their new home at a stables in West Sussex.

CHAT has over fifty years of experience with relocating feral cats and has great success with doing so. In general we feel encouraged that we have seen a shift in perception about the value of feral cats and that a more humane approach is increasingly being adopted by the public. However we can never be complacent as cats breed so quickly that it is always a race against time to respond promptly to reports of stray and feral cats and to neuter them before more kittens are born. Maintaining progress in the areas we work in is therefore a major focus of our time and resources.



We are receiving fewer offers of homes for feral cats, we believe this is for two reasons. The cost of living crisis and the cost of cat food does mean people are not taking on more animals as readily as they would. Other animal charities are also rehoming cats to outdoor homes in increasing numbers leading to increased competition for homes. Helping feral cats is one of our core activities and we do not want a lack of homes to hinder our work with feral cats – particularly with neutering. We are working harder with members of the public to explain that more adult feral cats need to be neutered and returned (TNR) and we are supplying shelters and donated food where necessary. This way we can prioritise rehoming cats where returning them would be unsafe. We continue to take in young feral kittens and work with them to socialise them, this task is proving easier now that we have been able to allow volunteers back into our centres, the role of volunteer kitten socialiser is a popular one.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Core Ethos and Values

Our staff, volunteers and supporters expertise is based upon decades of experience working with feral, stray and challenging cats. Much of this experience originates from hands-on practical experience and has been taught originally by Celia Hammond to her co-workers and the ever growing team. When Celia first began working with stray and feral cats in the 1960's she largely taught herself having also obtained some cat trapping tips from a pest control worker who she had encountered whilst out rescuing cats. Celia used this information and her experience to develop humane methods of trapping cats.

The Trust has a non-destruction policy (unless an animal is terminally ill, suffering and beyond veterinary help). Once an animal is in our care they are safe, they will receive appropriate veterinary care, shelter and food. In addition to our centres we are supported by short and long term volunteer fosterers who help care for our more challenging and harder to home cats in their homes. Our Sanctuary is also a permanent home to many elderly semi-feral and feral cats.

We sadly cannot take in every animal we are approached for help for because we are asked to accept more than we have space for. We take in animals according to need, prioritising those who are sick, injured or unneutered. Where we cannot take in animals we provide advice and can often help prevent a cat losing their home by providing behavioural advice, or assistance with veterinary care to enable their owners to be able to continue to care for them. When appropriate direct homing from their current home to a new home can also be an option. Because we take in animals according to how urgent their need is rather than on the basis of how adoptable they are this does mean we have a lot of challenging and 'harder to home' cats. Many of the cats and situations we assist with are problems that have been passed from charity to charity before reaching us.



PHOTO: Mother cat and kittens left in a box in the communal hallway of a block of flats.

It is important to combine the theory of cat rescue, homing and welfare with plenty of hands on practical experience. As the charity has grown over the years we have looked at what is special about CHAT and the need to retain this uniqueness whilst also taking on board what is good from the new developments, technology and ways of thinking about cat rescue, welfare and rehoming. We aim to retain the small charity passion and quality of care for each individual animal and to be able to respond quickly to challenging and urgent rescue situations without being hindered by our own policies and regulations. It takes a year of on the job training and learning the theory behind cat trapping when we train a rescue worker at CHAT and we never stop learning. Many of our staff have been with us for ten or twenty years or more and have a wealth of experience to share with those who join us either as staff or volunteers.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Whilst we have general guidelines and policies surrounding the care of our cats we continue to assess our cats individually and don't accept a one size fits all approach. A stray cat may initially present as feral, hissing at us, hiding away and behaving aggressively but given a little time and approached with kindness and understanding the cat will often reveal itself to have once been a pet cat and we will gain it's trust. This may take days, weeks or even months but we will not judge a cat by a first impression of its behaviour, we will instead allow the cat the time it needs to feel ready and if the cat never trusts humans we will find a suitable home where they do not need to interact with people.

PHOTO: "Mick" one of 49 shy cats (nearly all ginger) all taken in by our Lewisham centre from an elderly owner after his cats bred out of control during the pandemic. After 10 months in our care just 5 cats are still awaiting new homes.

CHAT is run by Trustees and management who have many years of hands on experience carrying out the day to day on the ground work of the Trust.

The experience of the Pandemic has led us, like many other charities, to really evaluate what is important about our charity.

What it is that our supporters like about us and what the public and animals we seek to help require from us. We continue to see the importance of CHAT's role to influence and where necessary to challenge mainstream thinking regarding cat welfare and humane cat population control in the U.K and further afield.



TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2022

Homing Figures 2022

Whilst our centres continued to rescue and rehome cats the Pandemic had impacted our 2020 homing figures. This was in part due to fewer pet cats being given up for rehoming for reasons such as a pause on evictions, owners working from home, and people not moving house.

Despite the challenges of working in the continuing pandemic in 2022 our rehoming figures had started to recover. 2022 - total - 1517 2021 -1222 cats total.

Lewisham – 2022 – 870, 2021- 889 (2020 – 580, 2019 – 780, 2018 – 845)

Canning Town - 2022 – 533, 2021 - 572 (2020- 513, 2019- 882, 2018 – 617)

Sanctuary2022 -56 (2021 -129, 2020- 351, 2019-115)

PHOTO: *TikTok adopted from our Canning Town centre – happily settled with his new family.*



Volunteers

Since the pandemic we have been welcoming back previous volunteers and recruiting new volunteers at our centres. We currently have around 200 volunteers across the charity.

Volunteers are vital to each of our centres and most assist with the day to day care of the rescued cats, carrying out essential cleaning and feeding as well as spending quality time socialising our often nervous or traumatised rescued cats.

Volunteers also assist our homing teams by fostering cats and litters of kittens in their homes.

We now have a dedicated full time volunteer co-ordinator at our Lewisham centre recruited from our Animal care Team who looks after a team of 90 volunteers. These volunteers include vet students and animal care students from local colleges on work placements as well as members of the public wishing to volunteer in their free time. In addition to recruiting and arranging training of new volunteers, and



providing support, the volunteer co-ordinator also organises volunteer social evenings and a monthly newsletter for volunteers to support and increase their engagement with the charity.

Following the clear success of this role at Lewisham we are looking to replicate this position at our Canning Town centre.

We also have many volunteer foster homes, volunteers who look after some of our rescued cats in their own homes whilst we continue to seek permanent homes. Volunteer foster homes are vitally important during the busy months of kitten season.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Wider Community Benefit

Our services both Veterinary and Rescue continue to be of considerable public benefit.

- Our neutering services for pet cats and dogs prevent the birth of unwanted litters of kittens and puppies, litters who could end up stray or abandoned on the streets.
- Our neutering services for stray and feral cats prevent these colonies of cats from further breeding uncontrolled to the point where their numbers could be considered a nuisance in the community. Whilst smaller groups of neutered feral cats can have a positive contribution in a neighbourhood through acting as a rodent control larger groups can be regarded as a problem particularly in built up residential areas.
- The provision of microchipping at our clinics helps to reunite many lost cats and dogs with their owners and helps reduce pressure on council pounds and rescue centres
- The wealth of advice provided by our rescue, homing and veterinary clinic reception teams about responsible pet ownership helps cat and dog owners to be good owners and avoid potentially allowing their pet to create a nuisance to neighbours.
- The benefits of pets to their owners are often underestimated. For many people their pets bring a sense of purpose and joy to their lives. Caring for and walking a dog and meeting and talking to other dog owners is a social activity that dramatically improves the health and quality of their lives. A cat can provide valuable company to an elderly or lonely person. Our low cost veterinary services enable many owners who could not otherwise afford to treat their pets to access quality veterinary care.
- Our rescue services are a valuable community service. We are contacted daily for help not only by individual members of the public but by local authorities, housing associations, councils, environmental health, private landlords, hostels, police, hospitals to assist with owned, stray and abandoned cats who are in need of help. Our dedicated staff and volunteers are able and willing to attend and assist promptly in an emergency and have the expertise to assist with nervous and feral cats.

The need for our low cost veterinary services and rescue and homing services in London

The Cost of Living crisis is a nationwide issue placing so many households under financial pressure and sadly in such situations pets can be amongst the first to suffer when owners cannot afford veterinary care or even adequate food for their pets. An additional challenge to households in London and the South East is that housing costs are higher than in many other areas of the U.K. London is a city with extremes of wealth and poverty, often side by side.

A report from the Legatum Institute UK Poverty Unit published in May 2022 reports that "Londoners who live in poverty are more likely to be in deep poverty and are more likely to have been in poverty for a long period of time. Some 17% of Londoners live in persistent poverty, compared to 12% of people outside the capital." According to Trust for London: "Housing costs for those living in poverty account for 56% of their net income compared to 37% nationally. 74% of adults classified as living in poverty are from working households, this figure was 62% a decade ago."

Our Canning Town clinic in East London and Lewisham clinic in S.E London are both in areas that face increased levels of poverty and challenges such as overcrowded and poor housing.

When money is scarce the priority is paying rent, bills and feeding families. Pets come further down the list, an unexpected vet bill can be completely unaffordable and our low cost veterinary services can be the only way these owners can afford to treat and keep their much loved family pet. For others they cannot afford to feed their pets at all or if they lose their homes they cannot keep their pets and ask us to rehome them.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Income

As is the case with all animal charities the Celia Hammond Animal Trust receives no government funding.

Veterinary Clinic Income.

We receive an income from our veterinary clinics but this is insufficient to cover the running costs of the clinics and the additional costs have to be met via charity funds. Clients using our veterinary clinic services are charged a low cost charge for the treatment that their pet receives. Ideally these fees should cover the cost of providing the treatment but in reality many animals are treated where owners cannot pay or are strays where no one will pay so the charity has to meet these costs and the clinics are not self funding.

We regularly review our costs but in the interests of animal welfare we are keen to keep our fees as low as we can so as to remain affordable for pet owners who need our help.

Veterinary services are charged at cost rather than to make a profit and at times are subsidised via charity funds where an owner cannot afford even our reduced charges. In contrast to the situation in most businesses a reduction in work load at our vet clinics therefore does not necessarily lead to a loss as it is usually the case that the more work we do the greater the cost and strain on charity finances.

Charity shop

The Trust has one charity shop at its Head office site. Whilst the charity shop income is a useful income source the Trust is not reliant on this income in the same way that some other charities are, which proved to be an advantage during the pandemic when non-essential retail was forced to close. Online sales of some donated goods have continued quite successfully via the Celia Hammond Animal Trust ebay shop.

Events

Traditionally we hold Open Day events at our centres, the Pandemic did put a halt to these but we held two Visitor Open days at our Greenacres Sanctuary held visitor open days on the 30th and 31st July 2022 for regular supporters of the charity. These events are largely for information purposes rather than direct fundraising and are in addition to Adoption Open Days.



In addition to Events we host we are supported by individuals and groups in other ways. For example: Wadhurst Manor Care Home and the "Knit and Natter Group" Residents have been knitting squares and sewing them into blankets, every other week, for several months. We were told that everyone thoroughly enjoyed the project and were delighted to hear more about our charity and how we help the animals. We are so grateful to these kind women and their hard work kitting such beautiful blankets. Thank you to the Knit and Natter group.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Regular Giving

The Trusts fundraising primarily utilises social media appeals and direct mailings. The charity does not receive any central government funding or regular grants from other organisations.

Fundraising

Our rescue and rehoming activities are reliant upon donations and legacies to fund this area of our work. Fundraising and public awareness of our work is therefore very important. We are fortunate to have some very loyal supporters. Our small head office team run a supporter database and keep in touch with our supporters via email communications, postal updates and by using social media.

Post Pandemic we have been able to restart Fundraising events such as Sponsored events.



Photo: *Natasha one of our supporters raised over £1000 taking part in the London Marathon this year.*

Supporter Kevin raised a fantastic £745 by walking from Putney Bridge to Tower Bridge with his dog – 21 bridges in total!

A winter newsletter in late 2022 focusing on the cost of living crisis raised £134,771

Legacies

Legacies continue to be the Trust's largest source of income. The Trustees accept this is likely to continue but are looking for opportunities to increase other income sources.

Social Media

To further our aim of increasing our social media engagement and income we appointed a social media content creator and administrator in July 2022. Jill spends time at all three of our centres engaging with our staff and volunteers in all sectors of our work, including attending some rescue call outs. The social media posts are an informative mix of fundraising and educational posts showcasing the work carried out at our rescue centres and in our vet clinics as well as appealing for funds to support our work. This role has proved very successful, we have been receiving positive feedback from supporters and our social media engagement is increasing. Initially the focus has been on our established Facebook page and developing our Instagram page which was still in its infancy. TikTok has been trialled with mixed results.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Governance

The Trustees invest a great deal of time and energy in the charity and believe passionately in the cause of animal welfare and the charity's aims and objectives. The Trustees are up to date with and have a good understanding of the role of the charity and the charity's current activities and the day to day challenges and issues faced in providing these services and meeting the CHAT's aims and objectives.

A senior management team comprising senior veterinary staff, rescue and homing and Head office administrators including HR oversee the day to day running of the charity's activities and meet regularly with Trustees to ensure the smooth running and provision of charitable services.

The Trustees are aware of the importance of the public's confidence and trust in charities. It has always been charity policy not to adopt high pressure fundraising activities such as cold calling, door to door, street fundraising or the sale of our supporter database mailing list. As such the charity has not been involved in any of the high pressure fundraising activities that have resulted in public scandals for some other charities.

The proportion of charity funds spent on fundraising and administration has traditionally been very low. The Trusts funds have been spent on front line services and because finances are limited the Trustees strive to be as cost effective as possible when approving any necessary expenditure. The Trust is continuing to increase digital communication to raise the charities profile and help to raise funds. The appointment of a social media content officer in July 2022 is increasing our online reach and engaging new supporters.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Risk Management

Trustees aim to regularly review the financial and operational risks that the charity could face and have plans in place to respond and manage risks should they occur. 2022 has proved to be a challenging year, the cost of Living Crisis has impacted our finances as we faced rising costs in all areas – supplies of food and cat litter, veterinary supplies and fuel costs.

Financial stability

The Trust is heavily reliant upon donations and legacies. Our veterinary clinic income contributes towards the running costs of our veterinary clinics. Our rescue and rehoming work is a cost to the charity although it is our rescue work that attracts donations and legacies to support what we do. Adoption donations usually fall far short of covering the actual cost of rescuing, treating, rehabilitating and rehoming our rescued animals but are a contribution towards our costs.

With the current financial uncertainty and the cost of living crisis we continue to look at reducing our running costs wherever possible, utilizing volunteers as much as possible and expanding our source of income by increasing our online presence and online fundraising. The Trustees are producing cash flow forecasts and monitoring finances very closely and post year end there has been cash received from one legacy in excess of £1m and a further legacy of approximately £1m is expected in the latter part of 2023.

Operational

The shortage of veterinary staff is currently risking our ability to be able to effectively carry out all of our aims and objectives. With this in mind the Trustees continue to prioritise the provision of neutering services in line with our core objectives.

Employment

The Trust employs an HR advisor who oversees recruitment, employment contracts, employment issues and provides support to employees as required. The HR advisor also provides support and guidance to staff on the recruitment and support of volunteers throughout the charity.

Health and Safety

The Trust undertakes regular maintenance and servicing of equipment and buildings to ensure compliance with relevant fire, gas and electrical regulations, vehicle safety and maintenance.

Reputation

Maintaining the Trusts' reputation is vital to preserve and increase support for our work and to attract financial support. The Trust encourages staff and volunteers to treat supporters and clients with the respect that they themselves also expect to receive from the public. The Trust seeks to resolve complaints although accepts that due to the nature of the work being animal welfare that some disputes will not be resolved to the satisfaction of the complainant but instead in the interests of the animal involved. In addition to defending our reputation when necessary the Trustees are also seeking to be more proactive, improving and increasing our online presence to raise awareness and support.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Compliance

The Trustees aim to ensure good governance of the charity, comply with GDPR and ensure due diligence in decision making.

Projects during 2022

As we emerged from the Pandemic and into the Cost of Living crisis our future plans and projects have continued to be largely put on hold as we focus on delivering our veterinary and rescue services as effectively as we could. The one large project that we have continued with the preparation for is the Friendly Street project at our Lewisham centre.

Future plans

Our finances were impacted during the pandemic and the future financially continues to be uncertain as we are still impacted by the national veterinary staff shortage and the effects of the cost of living crisis. We are reassured that our legacy income, donations and support for our work appear strong but at this time we are taking a very cautious approach to future plans.

We made the decision in March 2021 to re-start the preparation work for the "Friendly Street Cattery project". Opened to the public in 1995 the Lewisham veterinary clinic and rescue centre building currently comprises a former Veterinary clinic plus two more adjoining Victorian buildings. The majority of the indoor cattery accommodation has been in need of an upgrade for some time.

Whilst rescue centres in England are not currently covered by licensing regulations the Government plans in the near future to adopt the same standards as those that apply to boarding cattery establishments for rescue centres and these will include minimum standards and sizes for accommodation as detailed in the Defra 2018 guidance for licensing of boarding catteries. Rescue centres in Scotland have required licensing from Sept 1st 2021 and in Wales regulation is due to be implemented.

In order to remain at our current site we need to upgrade and improve the cattery facilities to provide modern, easy to clean, spacious cattery pens for cats in our care whilst awaiting new homes.

Our Lewisham centre as it currently is arranged does not have enough space to accommodate replacing existing cattery accommodation with walk in style pens within the existing premises. However the Trust also owns a former shop and single storey warehouse/ workshop at No.1 Friendly Street SE8, this is situated at the rear of the existing veterinary clinic and rescue centre and is currently used as a maintenance workshop and for storage.

Planning permission had previously been sought and granted in 2011 to redevelop the site into a two storey cattery building providing indoor spacious 'walk in' style cattery pens and a visitor reception area. The new cattery will house cats that are ready for adoption in a purpose built cattery that caters for our rescue cats and for visitors to the centre.

This project was put on hold whilst we prioritised the Canning Town project in 2014-2016 and then stalled due to lack of funding, however the planning permission was activated in 2014 by commencing ground and drainage works.

In April 2021 we appointed a local architect to review the project and carry out a feasibility study into the project and to consider two options – new build and part renovation of No.1 Friendly Street or demolition of No.1 Friendly Street and a complete new build. We were keen to find the most cost effective option and consider any improvements or changes to the original design. With cost being paramount part renovation and part renovation and rebuilding is the chosen option, this will also minimise disruption to the rest of the centre during construction and to neighbours.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Lewisham Council Planning Department were contacted to confirm the status of the planning permission and advised that we needed to apply for and obtain a certificate of legal development (CIL) to prove that we had started development and to protect the charity from the risk of any potential legal challenge by neighbours. This process took several months but we were delighted in May 2022 to receive notification that our application had been successful.

A new design has now been finalised in order to renovate and re build rather than demolish and rebuild the former shop. The process has taken longer than expected due to the complexity of the site and multiple party wall negotiations but a new Planning application has been submitted in April 2023.

The anticipated cost of the project has increased due to the increases in the cost of building materials and with the ongoing financial uncertainty due to the cost of living crisis this is a concern for Trustees. We are currently looking at a phased approach to development and provided this second planning application is successful will commence seeking grant funding and corporate charitable support to enable the cattery to be constructed. This project will be an important and exciting project for the Trust and is key to securing the future of our Lewisham centre for years to come.



PHOTO: The Lewisham Site: The area outlined in Red shows the planned redevelopment area – Friendly Street Cattery Project. The area outlined in Green is the rest of the Lewisham Veterinary clinic and rescue centre site.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Reserves policy and going concern

Charity commission guidance defines free reserves as income that becomes available to the charity and is to be expended at the Trustees' discretion in furtherance of any of the charity's objects, but is not yet spent, committed or designated. In accordance with Charity Commission guidance, the designated reserves represent the fixed asset required to deliver the charity's objectives/ At the balance sheet date, the charity's reserves comprised the following :-

	2022	2021
Total reserves	3,898,736	3,531,127
Less:		
Fixed asset reserve	(799,563)	(822,731)
Free reserves	<u>3,099,173</u>	<u>2,648,396</u>

The charity needs free reserves both to enable it to progress to completion its long-term projects and to protect its current activities, in order to allow the Trustees to meet their responsibilities and ensure that it continues to operate on a going concern basis. The Trustees have examined the needs, risks and challenges faced by the charity in both the short and medium term, along with relevant financial forecasts and have formulated a policy to meet those needs.

The Trusts income is vulnerable to fluctuations in donor generosity and to safeguard against these it is essential for the Trust to have sufficient unrestricted funds available should income fall and a buffer to keep the charity operational. Reserves must also safeguard the future of over 700 cats in our care at any time including providing a permanent residence to 127 animals at our Sanctuary should our financial situation deteriorate to such a point that the charity can no longer continue at its present level.

The Trust has a reserves policy that we feel safeguards the animals in the charities care and provides us with emergency reserves to enable us to be able to wind up the charity in the event of financial disaster. Our reserves policy is one million which is equivalent to 4 months running costs. The Trustees consider that the current level is sufficient to cover any shortfall in the event of unexpected financial difficulties.

As at 31 October 2022, the Trust had 10.5 months (2021 – 9.3) of running costs in free reserves.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2022

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the group and of the incoming resources and application of resources of the group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity and the group's transactions and disclose with reasonable accuracy at any time the financial position of the group and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on

August 2023 and signed on their behalf by:

Celia Hammond

Trustee

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CELIA HAMMOND ANIMAL TRUST

Opinion

We have audited the financial statements of Celia Hammond Animal Trust (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 October 2022 set out on pages 33 to 50. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 October 2022 and of the group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CELIA HAMMOND ANIMAL TRUST

inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charity has not kept sufficient accounting records; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CELIA HAMMOND ANIMAL TRUST

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act and SORP 2015.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management. Our audit procedures to respond to these risks included:

- enquiry of management about the Group's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- enquiry of management and review and inspection of relevant correspondence;
- evaluation of the selection and application of accounting policies related to subjective measurements and complex transactions;
- analytical procedures to identify any unusual or unexpected relationships;
- testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements; and
- review of accounting estimates for biases.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CELIA HAMMOND ANIMAL TRUST

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe U.K. LLP

Statutory Auditor

Riverside House
40 - 46 High Street
Maidstone
Kent
ME14 1JH
Date:

Crowe U.K. LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

CELIA HAMMOND ANIMAL TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	2	2,927,280	2,927,280	2,140,396
Charitable activities	3	943,395	943,395	1,076,405
Other trading activities		26,195	26,195	78,456
Investments	4	68,909	68,909	55,909
Total income and endowments		3,965,779	3,965,779	3,351,166
Expenditure on:				
Raising funds		18,942	18,942	25,153
Charitable activities	7	3,574,475	3,574,475	3,400,447
Total expenditure	5	3,593,417	3,593,417	3,425,600
Net income / (expenditure) before other recognised gains and losses				
Gains on revaluations of investment properties	10	372,362	372,362	(74,434)
		-	-	170,000
Net movement in funds		372,362	372,362	95,566
Reconciliation of funds:				
Total funds brought forward		3,531,126	3,531,126	3,435,560
Total funds carried forward		3,903,488	3,903,488	3,531,126

The notes on pages 37 to 50 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CONSOLIDATED BALANCE SHEET
AS AT 31 OCTOBER 2022**

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	10	799,563		882,731	
Investment property	11	1,350,000		1,570,000	
Total tangible assets			2,149,563		2,452,731
Investments	12		77		77
			2,149,640		2,452,808
Current assets					
Debtors	13	1,437,675		160,581	
Cash at bank and in hand		506,272		1,045,870	
		1,943,947		1,206,451	
Creditors: amounts falling due within one year	14	(190,099)		(128,133)	
Net current assets			1,753,848		1,078,318
Net assets			3,903,488		3,531,126
Charity Funds					
Unrestricted funds	15		3,903,488		3,531,126
Total funds			3,903,488		3,531,126

The financial statements were approved by the Trustees on

and signed on their behalf, by:

The notes on pages 37 to 50 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CHARITY BALANCE SHEET
AS AT 31 OCTOBER 2022**

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	10	788,503		871,671	
Investment property	11	1,350,000		1,570,000	
Total tangible assets			2,138,503		2,441,671
Investments	12		79		79
			2,138,582		2,441,750
Current assets					
Debtors	13	1,448,513		216,424	
Cash at bank		505,959		999,723	
		1,954,472		1,216,147	
Creditors: amounts falling due within one year	14	(189,566)		(126,771)	
Net current assets			1,764,906		1,089,376
Net assets			3,903,488		3,531,126
Charity Funds					
Unrestricted funds			3,903,488		3,531,126
Total funds			3,903,488		3,531,126

The financial statements were approved by the Trustees on

and signed on their behalf, by:

The notes on pages 37 to 50 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2022**

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	17	<u>(822,661)</u>	<u>(53,472)</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		68,909	55,909
Proceeds from the sale of tangible fixed assets		-	400
Purchase of tangible fixed assets		(5,846)	(24,855)
Proceeds from sale of investment properties		220,000	-
Net cash provided by investing activities		<u>283,063</u>	<u>31,454</u>
Change in cash and cash equivalents in the year		(539,598)	(22,018)
Cash and cash equivalents brought forward		<u>1,045,870</u>	<u>1,067,888</u>
Cash and cash equivalents carried forward	18	<u><u>506,272</u></u>	<u><u>1,045,870</u></u>

The notes on pages 37 to 50 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Celia Hammond Animal Trust constitutes a public benefit entity as defined by FRS 102.

The Statement of financial activities (SOFA) and Balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the charity alone as permitted by.

1.2 Going concern

Accounting standards require the trustees to consider the appropriateness of the going concern basis when preparing the financial statements. The trustees have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future for the reasons outlined in the Trustees report.

The company therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

1. Accounting Policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.5 Basis of consolidation

The financial statements consolidate the accounts of Celia Hammond Animal Trust and all of its subsidiary undertakings ('subsidiaries').

The income and expenditure account for the year dealt with in the accounts of the charity was £NIL (2021 - £78,667).

1.6 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	4% straight line
Motor vehicles	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Computer equipment	-	33% straight line

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

1. Accounting Policies (continued)

1.7 Investments and investment properties

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities.

i) Subsidiary undertakings

Investments in subsidiaries are valued at cost less provision for impairment.

ii) Investment properties

The Trustees' policy is to revalue the company's investment properties at each reporting date.

The 2020 valuations were made by the Trustees based on valuations carried out by Watson Day in 2018, on an open market value for existing use basis.

No depreciation is provided in respect of investment properties in accordance with section 16 of FRS 102 "Investment Property".

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

1. Accounting Policies (continued)

1.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	875,659	875,659	654,921
Legacies	2,051,621	2,051,621	1,448,262
Grants	-	-	37,213
Total donations and legacies	2,927,280	2,927,280	2,140,396
<i>Total 2021</i>	<i>2,140,396</i>	<i>2,140,396</i>	

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Provision of veterinary services	943,395	943,395	1,076,405
	<u> </u>	<u> </u>	<u> </u>
<i>Total 2021</i>	<u>1,076,405</u>	<u>1,076,405</u>	

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income - local investment properties	68,909	68,909	55,909
	<u> </u>	<u> </u>	<u> </u>
<i>Total 2021</i>	<u>55,909</u>	<u>55,909</u>	

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

5. Analysis of Expenditure by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
Expenditure on raising voluntary income	-	-	6,038	6,038	9,140
Expenditure on fundraising trading	-	-	12,904	12,904	16,013
Costs of raising funds	-	-	18,942	18,942	25,153
Provision of veterinary services	1,713,319	80,414	1,521,920	3,315,653	3,105,484
Provision of sanctuary to animals	9,821	8,600	226,401	244,822	289,963
Charitable activities	1,723,140	89,014	1,748,321	3,560,475	3,395,447
Expenditure on governance	-	-	14,000	14,000	5,000
	1,723,140	89,014	1,781,263	3,593,417	3,425,600
<i>Total 2021</i>	<i>1,705,995</i>	<i>92,777</i>	<i>1,626,827</i>	<i>3,425,599</i>	

6. Support costs

	Fundraising expenses £	Provision of veterinary services £	Provision of sanctuary to animals £	Total 2022 £	Total 2021 £
Other	-	15,934	-	15,934	10,378
Facilities	-	234,857	-	234,857	110,518
Staff costs	-	104,578	9,821	114,399	129,546
Depreciation	-	80,414	8,600	89,014	92,777
	-	435,783	18,421	454,204	343,219
<i>Total 2021</i>	<i>1,502</i>	<i>313,860</i>	<i>27,857</i>	<i>343,219</i>	

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

7. Governance costs

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Governance Auditors' remuneration	<u>14,000</u>	<u>14,000</u>	<u>5,000</u>

8. Net income/(expenditure)

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets: - owned by the charitable group	89,014	88,014
Auditor's remuneration - audit	<u>14,000</u>	<u>5,000</u>

9. Staff costs

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	1,584,578	1,569,830
Social security costs	113,266	109,896
Other pension costs	25,296	26,269
	<u>1,723,140</u>	<u>1,705,995</u>

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Veterinary services	72	74
Sanctuary	10	11
Management	4	4
Finance	2	1
	<u>88</u>	<u>90</u>

No employee received remuneration amounting to more than £60,000 in either year.

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

10. Tangible fixed assets

Group	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost					
At 1 November 2021	2,053,130	115,726	440,580	63,919	2,673,355
Additions	-	-	5,846	-	5,846
At 31 October 2022	2,053,130	115,726	446,426	63,919	2,679,201
Depreciation					
At 1 November 2021	1,221,089	85,638	419,978	63,919	1,790,624
Charge for the year	77,725	5,997	5,292	-	89,014
At 31 October 2022	1,298,814	91,635	425,270	63,919	1,879,638
Net book value					
At 31 October 2022	754,316	24,091	21,156	-	799,563
At 31 October 2021	832,041	30,088	20,602	-	882,731
Charity					
Cost					
At 1 November 2021	2,053,130	102,006	437,632	63,919	2,656,687
Additions	-	-	5,846	-	5,846
At 31 October 2022	2,053,130	102,006	443,478	63,919	2,662,533
Depreciation					
At 1 November 2021	1,221,089	83,544	416,464	63,919	1,785,016
Charge for the year	77,725	5,997	5,292	-	89,014
At 31 October 2022	1,298,814	89,541	421,756	63,919	1,874,030
Net book value					
At 31 October 2022	754,316	12,465	21,722	-	788,503
At 31 October 2021	832,041	18,462	21,168	-	871,671

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

11. Investment property

	Freehold investment property £
Group and Charity Valuation	
At 1 November 2021	1,570,000
Disposals	(220,000)
At 31 October 2022	<u>1,350,000</u>

The 2022 valuations were made by the Trustees based on valuations carried out by Watson Day in 2018, on an open market value for existing use basis.

The Trustees have carried out an assessment in the current year based on current market values.

12. Fixed asset investments

	Listed securities £
Group Market value	
At 1 November 2021 and 31 October 2022	<u>77</u>

Group investments at market value comprise:

	2022 £	2021 £
Listed investments	<u>77</u>	<u>77</u>

All the fixed asset investments are held in the UK

	Listed securities £	Sub total carried forward £
Charity Market value		
At 1 November 2021 and 31 October 2022	<u>77</u>	<u>77</u>
	Sub total brought forward £	Shares in group undertakings £
Charity Market value		Total £
At 1 November 2021 and 31 October 2022	<u>77</u>	<u>2</u>
		<u>79</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

12. Fixed asset investments (continued)

Charity investments at market value comprise:

	2022	<i>2021</i>
	£	£
Listed investments	77	<i>77</i>
Group	2	<i>2</i>
Total	79	<i>79</i>

All the fixed asset investments are held in the UK

13. Debtors

	Group		Charity	
	2022	<i>2021</i>	2022	<i>2021</i>
	£	£	£	£
Amounts owed by group undertakings	-	-	15,586	<i>55,942</i>
Other debtors	27,606	<i>8,290</i>	27,606	<i>8,188</i>
Prepayments and accrued income	1,410,069	<i>152,291</i>	1,405,321	<i>152,294</i>
	1,437,675	<i>160,581</i>	1,448,513	<i>216,424</i>

14. Creditors: Amounts falling due within one year

	Group		Charity	
	2022	<i>2021</i>	2022	<i>2021</i>
	£	£	£	£
Bank loans and overdrafts	6,294	<i>2,187</i>	6,157	<i>2,187</i>
Trade creditors	66,626	<i>72,032</i>	66,789	<i>70,668</i>
Other taxation and social security	50,529	<i>25,184</i>	50,470	<i>25,184</i>
Other creditors	48,000	<i>18,582</i>	48,000	<i>18,582</i>
Accruals and deferred income	18,650	<i>10,148</i>	18,150	<i>10,150</i>
	190,099	<i>128,133</i>	189,566	<i>126,771</i>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

15. Statement of funds

Statement of funds - current year

	Balance at 1 November 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2022 £
Designated funds					
Designated Funds	882,731	-	(89,014)	5,846	799,563
General funds					
General Funds	2,648,395	3,965,779	(3,504,403)	(5,846)	3,103,925
Total Unrestricted funds	3,531,126	3,965,779	(3,593,417)	-	3,903,488
Total of funds	3,531,126	3,965,779	(3,593,417)	-	3,903,488

Statement of funds - prior year

	Balance at 1 November 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 October 2021 £
Designated Funds	951,053	-	(88,014)	19,692	-	882,731
General Funds	2,484,507	3,351,166	(3,337,585)	(19,692)	170,000	2,648,396
Total of funds	3,435,560	3,351,166	(3,425,599)	-	170,000	3,531,127

The designated fund represents the value of fixed assets used in the delivering of the charitable objectives of the Trust.

Transfers relate to fixed assets purchased from unrestricted funds and transferred to the fixed asset fund.

Summary of funds - current year

	Balance at 1 November 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2022 £
Designated funds	882,731	-	(89,014)	5,846	799,563
General funds	2,648,395	3,965,779	(3,504,403)	(5,846)	3,103,925
	3,531,126	3,965,779	(3,593,417)	-	3,903,488

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

15. Statement of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 November 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 October 2021</i>
	£	£	£	£	£	£
Designated funds	951,053	-	(88,014)	19,692	-	882,731
General funds	2,484,507	3,351,166	(3,337,585)	(19,692)	170,000	2,648,396
	<u>3,435,560</u>	<u>3,351,166</u>	<u>(3,425,599)</u>	<u>-</u>	<u>170,000</u>	<u>3,531,127</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022	Total funds 2022
	£	£
Tangible fixed assets	799,562	799,562
Fixed asset investments	77	77
Investment property	1,350,000	1,350,000
Current assets	1,943,948	1,943,948
Creditors due within one year	(190,099)	(190,099)
	<u>3,903,488</u>	<u>3,903,488</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021</i>	<i>Total funds 2021</i>
	£	£
Tangible fixed assets	882,731	882,731
Fixed asset investments	77	77
Investment property	1,570,000	1,570,000
Current assets	1,206,453	1,206,453
Creditors due within one year	(128,134)	(128,133)
	<u>3,531,127</u>	<u>3,531,128</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

17. Reconciliation of net movement in funds to net cash flow from operating activities

	Group
	2022
	2021
	£
	£
Net income/(expenditure) for the year (as per Statement of Financial Activities)	372,362 (74,434)
Adjustment for:	
Depreciation charges	89,014 88,014
Dividends, interest and rents from investments	(68,909) (55,909)
Loss on the sale of fixed assets	- 4,763
(Increase)/decrease in debtors	(1,277,094) 22,636
Increase/(decrease) in creditors	61,966 (38,542)
Net cash used in operating activities	(822,661) (53,472)

18. Analysis of cash and cash equivalents

	Group
	2022
	2021
	£
	£
Cash in hand	506,272 1,045,870
Total	506,272 1,045,870

19. Related party transactions

During the year Naomi Sheen was paid £7,329 (2021 - £7,329) for employment services as a cat rehoming co-ordinator with the Lewisham Branch of the charity – a position held since 2001 and prior to becoming a Trustee. Naomi Sheen's continued employment in this position has been notified to and authorised by the Charity Commission.

During the year the charity paid rentals of £5,200 (2021 - £5,200) on a building owned by Ms C Hammond, a Trustee, in respect of accommodation for employees. This amount is subject to a formal lease and is considered to be substantially less than market rate for such a property.

During the year CHAT Trading Limited paid the Trust £8,000 (2021 - £8,000) in rent. CHAT Trading Limited paid £98,717 (2021 - £39,013) via gift aid. At the year end, CHAT Trading Limited owed the Trust £15,586 (2021 - £55,942).

20. Principal subsidiaries

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

20. Principal subsidiaries (continued)
CHAT Trading Limited

Subsidiary name	CHAT Trading Limited
Company registration number	03055752
Basis of control	Shareholding
Equity shareholding %	100%
Total assets as at 31 October 2022	£ 11,284
Total liabilities as at 31 October 2022	£ 11,282
Total equity as at 31 October 2022	£ 2
Turnover for the year ended 31 October 2022	£ 106,871
Expenditure for the year ended 31 October 2022	£ 8,154
Profit for the year ended 31 October 2022	£ 98,717

Accounts

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2021

CELIA HAMMOND ANIMAL TRUST

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CELIA HAMMOND ANIMAL TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 OCTOBER 2021**

Trustees

C Hammond
N Sheen
C Beaumont-Kerridge

Charity registered number

293787

Principal office

The High Street, Wadhurst, East Sussex, TN5 6AG

Auditors

Crowe U.K. LLP, Riverside House, 40 - 46 High Street, Maidstone, Kent, ME14 - 1JH

Bankers

National Westminster Bank Plc, Wadhurst, East Sussex, TN5 6BH

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2021

The Trustees present their annual report together with the audited financial statements of the group and the charity for the 1 November 2020 to 31 October 2021.

Celia Hammond Animal Trust is a Registered Charity, Number 293787.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Governing Document

The constitution of the charity is set out in the Deed of Trust dated 29 January 1986.

Trustees

During the year, the charity was administered by a board of Trustees:-

Celia Hammond
Naomi Sheen
E Fuller
C Beaumont-Kerridge

Celia Hammond was elected on the founding of the charity. Celia Hammond is appointed in perpetuity.

Recruitment and Appointment of New Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

Individuals wishing to become Trustees apply by written application and are appointed by the existing Trustees if they are considered to be suitable for the vacancy that exists.

Policies and Procedures for the Induction and Training of Trustees

The charity is relying upon the guidance issued by the Charities Commission in relation to the induction and training of Trustees.

Pay Policy for Senior Staff

The remuneration of key management personnel is agreed by the Trust's Board.

The Organisational Structure

The Board of Trustees provides the governance of the Charity. The Trustees delegate the day to day running of the charity to the senior manager, Sarah Le Fevre.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

Achievements and performance

Subsidiary

The subsidiary company of the charity, CHAT Trading Limited, which raises funds for the charity by means of covenanting trading profits arising from the sale of donated goods, is administered by a sole Director, Celia Hammond.

OBJECTIVES AND ACTIVITIES

The charity's aims are to promote the welfare of animals, particularly cats in need of care, and to prevent cruelty and suffering associated with the country's vast stray and unwanted animal problem, in particular by the provision of spaying and neutering facilities. The aims are not limited geographically, but for funding reasons most activities currently undertaken centre on London and the Home Counties.

The charity's objects are:-

- To provide care and refuge for cats and kittens both feral and domestic and for those animals which on the basis of age, temperament or appearance would not normally be taken in elsewhere.
- To promote the welfare of animals through example and education.
- To humanely reduce the population of dogs and cats, both pedigree and mongrel in the UK by neutering as opposed to the current situation where hundreds of thousands of healthy but unwanted or stray animals are being destroyed simply because there are not enough homes to go around.
- To provide low cost neuter/vaccination clinics for animals belonging to people on benefit or those unable to afford private veterinary fees.
- To provide low cost treatment in our clinics for sick/injured animals whose owners do not qualify for help from the major charities but who cannot afford private veterinary fees.
- To operate a rescue service for animals, both domestic and feral, in emergency situations through calls from the public, local authorities and the police.
- To provide long and short-term sanctuary accommodation and rehoming facilities for rescued animals.
- To investigate complaints of cruelty and neglect and to take appropriate action.

To achieve the Celia Hammond Animal Trust's aim, the Trustees' policy (which remains unchanged since our last report) is to provide three main kinds of charitable service.

- Clinic services - the provision of low cost neutering and vaccination services via the Trust's clinics. A full veterinary service is also provided at the clinics for sick / injured animals belonging to people unable to afford private veterinary fees and yet not qualifying for assistance through the major charities.
- Sanctuary services - the provision of an animal sanctuary to provide shelter for rescued animals awaiting re-homing. These are mainly from emergency situations where the Trust has been called in to assist.
- Rescue and re-homing services – these services are provided from the clinics and the Sanctuary in Sussex.

THE CONTRIBUTION OF VOLUNTEERS

The charity has many volunteers who make a significant contribution to its operation. The charity could not survive in its present form without their contribution over all aspects of the charity's services.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

GOING CONCERN

The impact of the pandemic, Brexit, the cost of living crisis and the subsequent uncertainty about the future has all contributed to the Trustees and charity management team assessment of the financial implications the charity faces in the next 12 months and beyond.

The Trustees have considered the overall financial position that the charity is now in and have compared the financial position of the charity now with the position in 2021 and 2020.

The Trust's main income continues to be from donations and legacies and secondly income received by the provision of veterinary services via the two London clinics. The two veterinary clinics have been negatively impacted by the national shortage of veterinary staff, the causes of which being a combination of the Pandemic , Brexit and an increase in pet ownership. We had hoped that post pandemic that we would have been able to swiftly return to a position of being fully staffed but this has not yet happened and veterinary staff recruitment and retainment is continuing to prove very challenging .

The Trustees are carefully monitoring the situation but also evaluating how the charity delivers its services in order to meet our aims and objectives and any changes we need to make to and adapt to in order to survive, meet our objectives and thrive in the 'new normal' post pandemic, post Brexit U.K.

Post year end we have received notification of two substantial legacies in total in excess of two million so this has provided some reassurance in otherwise financially challenging times. There are fluctuations in timings of legacy income though and Trustees are monitoring available cash closely.

FINANCIAL REVIEW

Achievements and performance

The Celia Hammond Animal Trust is a charity focused on helping animals but every interaction we have with owned or stray animals also involves either their owners or members of the public who have sought help for stray cats. Our busy veterinary clinics, rescue centres and Sanctuary are a hive of human and animal activity. The Covid -19 pandemic and subsequent government lockdowns and restrictions therefore had an immediate direct effect upon our day to day work. We focused upon the day to day running of essential services, caring for the animals in our centres and protecting our staff, volunteers and the public who use our services.

When the pandemic began in March 2020 Trustees and senior management had to rapidly review and change how we provided our veterinary, rescue and homing services in line with government and industry guidance. We had to promptly alter the way in which we worked in order to keep staff and clients safe, to look after the animals already in our care and provide essential rescue services to animals in need. Following our experiences during the first National lockdown in March 2020 we were prepared when the country entered the second national lockdown 5th November 2020 for four weeks and again for the third lockdown in January 2021 and during the uncertainty of the Omicron wave in late 2021.

As government restrictions began to gradually ease during the Spring of 2021 and the vaccination roll out provided us with more confidence we were able to gradually increase interactions with clients, visitors and staff in accordance with government guidelines, whilst taking appropriate precautions including mask wearing, regular use of hand sanitiser, increased cleaning routines and regular lateral flow testing for staff and visitors.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

The government identified veterinary surgeons and their support staff as key workers and announced that vets could continue to provide emergency services. Animal Rescue centres were also allowed to continue during the lockdowns at a time when non-essential retail had to close. Our one charity shop based at our Head Office at Wadhurst had to close as it was non-essential retail.

We are immensely proud of our teams of staff and volunteers who kept going throughout the pandemic to care for the cats in our centres, responded to help strays and abandoned cats and the pets of clients in need of assistance and veterinary treatment. It was undoubtedly a very challenging time and as we emerge from the pandemic we face different challenges.

As in all sectors the use of digital communication became vitally important, not only our website and social media platforms but also using video calls to host Trustee and staff meetings and in place of home visits to prospective adopters homes. Some of these changes have proved very useful and have changed the way we work for the longer term.

As an example our cat adoption process was very quickly adapted from pre-adoption home assessments carried out at the prospective adopters home to a 'virtual' home visit by video call e.g WhatsApp, Facetime or Zoom, these have continued to be carried out by homing staff working from home. These video visits save time and money on travel, difficulty parking and parking charges although we do now also offer in person home visits for people who prefer not to use video. Not all enquiries made about adopting cats from us result in adoption and the travel time saved on an actual home visit with these we are then able to re- invest in delivering our cats to the homes of successful adopters after they have visited and chosen their cats. This extra time invested in the homes that adopt from us has shown a very positive effect, adopters tell us that they appreciate the extra support we are able to offer with settling their new cat in and our homing teams have observed a reduction in issues post adoption.

One aspect of the public's reaction to the pandemic and lockdowns was a huge increase in demand to adopt animals. Our centres were receiving 4-5 times the normal level of enquiries about adopting animals during the first lockdown but this demand continued to remain very high until restrictions began easing in the Spring of 2021 following the third lockdown. With so many people working from home this was a good time to settle in a new pet but other reasons including loneliness and trying to keep children occupied and entertained were also motivating factors.

Like all animal charities our concern was that a significant number of animals acquired during the lockdowns will not have found themselves in permanent homes. We began to see the effects of this as animals began to be relinquished in increasing numbers during the Summer of 2021 and this trend has increased into 2022 where we are also seeing the effects of a reduction in neutering during the pandemic with more animals being unneutered or where we are asked to take in litters of unwanted kittens.

However for many people home working or hybrid working partly from home and partly from the workplace appears to be here to stay and this has helped many people who had adopted pets and would not otherwise have felt able to do so due to long working hours.

Many of the common reasons for relinquishment of animals were merely 'on pause' and once restrictions eased these once again contributed to animals losing their homes. During the pandemic the government had put a halt on evictions of tenants by landlords which is usually a significant reason for pets becoming homeless, this restriction ceased in September 2020. Throughout 2021 we have been dealing with the 'catch up' effects of private landlords and local authorities dealing with evictions and enforcement issues with tenants. We have also dealt with households who were purposefully breeding and selling pets to meet the demand during the pandemic, had financially profited greatly out of the pandemic and were now turning to us for Charity help to pick up the pieces and take in their unsold 'surplus' animals that they could not sell. In one of the cases we dealt with, a husband and wife who had been breeding and selling kittens during the pandemic had ended up with 47 unsold cats in their two bedroom flat.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

Our staff and regular volunteers at our centres have been fantastic but we acknowledge that the pandemic has been very stressful for all concerned, has led to an increased workload on the shoulders of an at times reduced team of staff and has been exhausting at times. This experience has been felt throughout all walks of life and in all occupations and has undoubtedly impacted our plans, hopes and dreams. Animal rescue is at the best of times challenging and those involved are by nature resilient and the drive to carry on to help animals in need has helped us to keep going through the tough times. Whilst we are entering more normal times again in terms of the pandemic, new pressures including the cost of living crisis concern our staff, volunteers and clients. The cost of living crisis has seen our supply costs, fuel costs and staff wage costs increase dramatically and this of significant concern to our management team and Trustees who are constantly looking for ways to mitigate these increases.

Due to the pandemic and financial concerns most future plans have been on hold but the notification of a legacy in March 2021 gave us the confidence to resume the long awaited Friendly Street re-homing centre project at our Lewisham centre. Read more about this under Future Plans.



PHOTO: One of our vets at our Canning Town Vet clinic looking at an X-ray.

During 2021 Covid 19 restrictions allowing we continued to carry out the core objectives of the Celia Hammond Animal Trust as far as was possible.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

Our Main Activities involved:

- The provision of low cost full veterinary services, including neutering, microchipping and vaccinations as well as treatment for sick/injured pets belonging to owners on benefits or a low income who did not qualify for help from the major charities and could not afford private veterinary care.
- A rescue and rehoming service for stray, feral, unwanted, injured and abandoned cats in need in London and the South East.
- A neutering service for stray and feral cats in London and the South East.
- Sanctuary provision at our Greenacres Sanctuary near Hastings for elderly and unhomeable stray and domestic cats.

Veterinary Services

Our two veterinary clinics which are based in Canning Town in East London and Lewisham in South East London play a significant role in the provision of charitable veterinary services within London. Many animals that would otherwise be denied treatment or face euthanasia because their owner cannot afford veterinary care are successfully treated, recover and go on to lead healthy lives because of our services.

Our priority is the provision of low cost quality veterinary care to our primary registered clients. However in addition to our regular clients we help other pets that are referred to our clinics by private vets because owners cannot afford to pay for their treatment.

We take in, treat and find new homes for many sick and stray cats that have been handed over to private vets. With a significant stray cat population in London, members of the public bring to our clinics and report to us strays that they have been feeding who need treatment for injuries, neglected wounds and general ill health as well as neutering and microchipping. Many people are then willing to take these strays into their homes and assume full responsibility for them once their immediate health care needs have been taken care of. The cost of this treatment is often met at least in part from charity funds.



Photo: Unwanted kitten taken in for homing

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

During the pandemic we unfortunately had to reduce the level of services we have been able to provide for pets that would usually have been referred to us, this was primarily because of staffing shortages. With all the worry around Covid-19 some of our veterinary staff left to be with family abroad when they had the opportunity to and have not returned to the U.K. With a reduced veterinary team we have had to focus our services on emergencies, our primary registered clients and our own rescue cases.

We plan to resume our pre-pandemic levels of veterinary services as soon as we can restore veterinary staffing levels, but this is continuing to prove challenging. We have also struggled to provide a full out of hours service and when we could not cover these shifts have had to outsource this cover to a local private veterinary out of hours service. This is a concern for us as we are aware that the costs at these out of hours vets are many times higher than the costs we charge to our low income clients and we know that the cost of these veterinary fees are much higher and are beyond what many clients can afford.

Our main veterinary clinic at Canning Town is always busy and experiences a very high demand from the public to use our veterinary services. The clinic is equipped with four operating theatres, an intensive care ward as well as cat and dog wards to accommodate inpatients. The clinic is fully equipped with digital x-ray facilities, ultrasound, endoscopes, haematology and biochemistry diagnostic machines.

The veterinary team at Canning Town are also able to carry out many orthopaedic procedures in addition to general surgery. We have qualified staff 24 hours a day to care for inpatients.

We are delighted that our Canning Town clinic has now obtained training practice status for veterinary nurses and can have three trainees at a time. The ability to train our own vet nurses 'in- house' will make a big difference to our ability to recruit train and retain Veterinary nurses.

Our Lewisham clinic is smaller with two operating theatres as well as cat and dog wards to accommodate inpatients. Our Lewisham centre is focused upon the care of rescue cases and supporting the veterinary care needs of animals through our welfare work in the community, and the provision of essential veterinary services; i.e. neutering, micro-chipping and vaccinations in addition to some treatments for private clients who are eligible for our services.

Any critical care cases admitted at Lewisham are transferred to our Canning Town clinic should they require overnight care.

During 2021 we maintained our neutering charges to pet owners at £20 for a male cat, £25 for a female cat, from £65 for a male dog and from £70 for a female dog. These charges are a fraction of the cost of private veterinary fees in London. However due to increasing costs of many of the essential supplies that our veterinary clinics use i.e. drugs, vaccines etc. we have reviewed our charges to clients for other procedures and there have been increases where necessary to cover our costs, however, these charges are still a fraction of that charged at private vets. We continue to work with other animal charities and through the use of neutering vouchers provided through neutering schemes e.g. C4 and Cats Protection we are able to provide free neutering for cats when owners cannot afford our reduced costs.



CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

At CHAT our senior vets work with the practice managers, charity management and Trustees to provide our veterinary services in line with the charities aims and objectives. We need to charge a low-cost fee for our veterinary services as the charity cannot afford to provide large scale free treatment. Our priority is the animals and we find a way to help those that come into our centres and veterinary clinics; we have the flexibility to determine treatment plans and fund individual animals care. For our vet clinic clients we offer flexibility with treatments and the extra support that some of our clients need to be able to look after their pets, this may include extra hospitalisation, payment plans or help with transport. As a charity with a non-destruction policy, unless an animal is hopelessly injured or terminally ill and suffering, we will find a way to put the animal first.

Veterinary staff recruitment challenges

In 2021 the impact of the pandemic combined with Brexit has continued to intensify the challenges faced in recruiting veterinary staff. This is a problem not only for CHAT but for the entire UK veterinary profession who are struggling with severe shortage of veterinary staff that is affecting their ability to provide veterinary services. A shortage of vets in the U.K, Brexit and a large increase in pet ownership have combined to create a crisis in the veterinary industry.

Prior to the Pandemic and Brexit many of our veterinary staff came to the U.K from European countries. Uncertainty surrounding Brexit was a concern prior to Brexit and the Pandemic and some veterinary staff had already left the U.K prior to the Pandemic.

There continues to be huge competition between veterinary practices to recruit staff and this has pushed up the cost of vet staff salaries particularly in London. Many vets prefer the flexibility of finding employment through agencies and working as locums. Whilst the Trust prefers to employ vets ourselves on permanent contracts we also have to employ vets via agencies and as locums which increases our costs through incurring agency fees. The shortage of vets nationally is so severe that there is also huge competition to employ locum vets who demand very high rates. We have to be competitive and the salaries paid by the Trust to our veterinary staff are comparable to those paid in the private sector.

In February 2022 the BVA (British Veterinary Association) report that the RCVS (Royal Veterinary College of Surgeons) has reported a further drop in EU registrants by 68% between 2019 and 2021 and a deepening of the crisis. <https://www.bva.co.uk/news-and-blog/news-article/uk-s-veterinary-workforce-crisis-deepens-as-eu-registrant-numbers-drop-by-over-two-thirds-since-brexit/>

Vets are recognised as a Shortage Occupation by the Migration Advisory Committee who concluded that vets are facing significant recruitment difficulties when the decision was made to re-add vets to the shortage Occupation List in July 2019. This addition helps to enable overseas vets to meet the qualification requirements to apply to work in the U.K by awarding them an extra 20 points towards the 70 points they need to obtain a work visa.

The introduction of a post-Brexit work visa based system from 1st January 2021 does open up opportunities to recruit from the non-European Economic Area (non EEA) as well as from the European Union (EU). As vets are a shortage occupation vets have priority visa status which should make it easier, quicker and less costly to hire from non-EU countries than pre-Brexit. The introduction of work visas has introduced increased administration for workers wishing to come from the EU.

In order to employ staff from overseas CHAT needs sponsorship licences which we had to apply for and were awarded three sponsorship licences for 2021. We managed to attract one vet and used one licence to employ them to join our Canning Town Team in April 2021. Activating the certificate and the agency fee cost £4985 in addition to their salary and unfortunately the employment of this vet was not successful. We currently have adverts running in the U.K and abroad for veterinary staff.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

It is very disappointing to have our objectives hindered by a shortage of veterinary staff, we know that this limits the number of animal we can help and it is clear to us that there is going to be no quick solution for CHAT in terms of veterinary staffing levels and that we have to be realistic about this significant challenge with regard to any future plans. We have appealed to the private sector for help, the majority of private vets tell us that they are stretched to the limit and have no capacity to help but a few have responded offering to help with the occasional surgery or even a volunteer 'spay day' in our clinics. We welcome volunteer vet help like this and are looking to try and encourage and increase this engagement with local vets.

Rescue services



Throughout 2021 despite the continuing pandemic our rescue teams at our three centres Lewisham S.E London, Canning Town, East London and our Sanctuary near Hastings in East Sussex continued to safely respond to emergency requests from the public to assist with unwanted, stray and abandoned cats and kittens whilst observing Covid-19 guidelines. Maintaining social distancing wasn't too much of an issue when assisting stray and feral cats outdoors although was more challenging if staff needed to enter people's homes to collect animals.

PHOTO: Two cats abandoned inside a property after owners moved out and left their cats behind. Neighbours had attached a food bowl to a wooden pole to reach up to this window to provide the cats with food and water. Our rescue staff contacted the Housing Association and were able to gain access to rescue these cats.



PHOTO : Pregnant stray, rescued and gave birth to five kittens a few days later.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

Our Cat Rescue Work.

Our expertise is with stray and feral cats and kittens and because of this we are kept very busy with requests to help such cats in London and the South East as well as providing advice for people all over the U.K and sometimes abroad. A lot of our time and effort is spent working in the areas local to our shelters humanely trapping, neutering and returning (TNR) cats to locations where they will continue to be fed and have shelter. Whilst many rescue missions are more routine we are frequently called to situations where stray cats and kittens are in great danger such as on building sites, on demolition sites or waste transfer sites. Our reputation with feral cat rescue means that rescue jobs involving stray and feral cats are routinely referred to us by other organisations.

Our experienced rescue staff and volunteers are trained to humanely and effectively trap feral cats and kittens using specially designed equipment and techniques developed over many years.



During Kitten Season, Spring to late Autumn our teams are coming to the aid of abandoned and stray mother cats and litters of kittens living outdoors on a daily basis. Young feral kittens are taken into our centres where they are socialised using techniques such as playing, hand feeding and gentle handling to get them used to people before being rehomed.

PHOTO: Smokey was taken in and gave birth within hours of arrival, we have taken in numerous heavily pregnant cats who have promptly given birth.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

Unwanted pets

We take in many pet cats who are in need of help and a new home after owners have died, been evicted, have allergies or where cats have behavioural issues or are simply no longer wanted. We work with cases of multi-cat households and hoarding situations where there is uncontrolled breeding of unneutered cats. There can be complex issues behind cases of hoarding and our rescue staff have a lot of experience in such cases and adopt a non authoritarian approach with owners to negotiate to help. Many situations we are called for also involve owners in need of support and assistance, many have mental and or physical health issues or are vulnerable people and are often living in poor conditions. Sadly during the pandemic some people were missed by social services and health and care support services; shut away, staying at home these people went largely unnoticed.

We have dealt with several situations like these, in one case an elderly lady with advanced dementia collapsed in the street and was taken into hospital by ambulance. We were contacted by a local animal warden to take in cats from her home. Upon attending we found eleven underweight cats shut in the property and the remains of one deceased cat. The owners home was deep in hundreds of empty cat food pouches and the floor was covered with cat faeces but there was no sign of any human food. The conditions were appalling for the cats and their owner. This lady has now been taken into residential care. Her cats were all already neutered and microchipped and clearly had once been well cared for. Via the cats microchips we were able to contact the owners vet and obtain their veterinary records, a receptionist at the practice had known the owner but said she stopped coming to the vets when the pandemic began.

In another case another Animal Warden contacted us to take in nine cats from a vulnerable resident, the cats were underweight, flea infested and suffering with dental disease, the flat that the cats and their owner lived in was filthy. Their owner was placed in temporary accommodation whilst the council arranged a clean-up team to attend to the flat.

In a recent case an NHS department contacted us to ask for our help with a patient who had “more than five cats” at home. He needed urgent heart surgery but would not go into hospital until his cats were safe. We attended the elderly owners home and took in forty nine cats and kittens. The cats were well fed, but all unneutered and the conditions in the privately owned property were amongst the worst we have found someone living in. Extended family are now helping to clean and repair the house now that the cats have been moved.



Many calls for assistance with cats come to us from local authorities, housing providers, environmental health departments, social services and the police. These are often emergency calls involving cats in need of immediate assistance.

Where possible we support pet owners to be able to keep their pets and our rescue staff provide support with bringing cats in for neutering or veterinary treatment and returning them to owners. Every day through our rescue work we provide advice about cat care and behaviour to enable people to be able to care for their pets. However, it continues to be the case that many cats are still acquired all too easily without proper consideration for their future care and our rescue centres provide an essential temporary refuge for these cats.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

Sanctuary

The Trust owns a beautiful Sanctuary in Sussex near Hastings, the Sanctuary house, formally Celia's home and 85 acres of grounds which provide a permanent safe haven where elderly and otherwise 'unhomeable' feral cats are released to live out their lives in comfort where they can choose between many sleeping shelters and sheds or to live in the main house.

Our live in staff take care of the resident cats at the Sanctuary as well as those who are awaiting new homes and provide a rescue service for cats in the local area.

The Sanctuary is also home to many wild animals that live at the Sanctuary or cross the grounds including deer, foxes, badgers, squirrels, many species of birds and at times wild boar. The grounds comprise chestnut coppice woodland and a re-wilded area formally a farmers field used for grazing which is now a young and flourishing mixed woodland.

The Sanctuary was largely closed to visitors during the pandemic except for people adopting cats but is now gradually reopening by appointment for regular supporters to resume visiting. Supporter Open Days are planned for the Summer of 2022.



PHOTO: Visitors to the Sanctuary meeting one of our resident cats.

Feral cats and rehoming:

Where it is not safe to neuter and return feral cats, or they will not have adequate food or shelter, we take them into our care and after neutering seek suitable new homes. Adult feral cats are rehomed in pairs or family groups to suitable outdoor homes such as farms, stables and smallholdings where they will have shelter and food.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

CHAT has over fifty years of experience with relocating feral cats and has great success with doing so. In recent years we have seen an increase in the number of homes offered for feral cats as many people have become concerned about the risks involved with using poison to control rodents and seek a safer alternative as well as wanting to provide a new home to rescue cats in need.

In general we feel encouraged that we have seen a shift in perception about the value of feral cats and that a more humane approach is increasingly being adopted by the public. However we can never be complacent as cats breed so quickly that it is always a race against time to respond promptly to reports of stray and feral cats and to neuter them before more kittens are born. Maintaining progress in the areas we work in is therefore a major focus of our time and resources.



PHOTO: One of our rescue staff collected this cat from a garden, she had fallen from a third floor balcony. Princess aged 13 had suffered internal bleeding having injured her spleen and also had a pyometra (infection of the uterus). Our vets operated and saved her life carrying out a splenectomy and hysterectomy. Princess is now back home with her owners who will be careful not to allow her on the balcony in future.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

Core Ethos and Values

The experience of the Pandemic has led the Trustees to re-evaluate what is special about the Trust, to look at the charities' founding principles, core ethos and values.

Our staff, volunteers and supporters expertise is based upon decades of experience working with feral, stray and challenging cats. Much of this experience originates from hands-on practical experience and has been taught originally by Celia Hammond to her co-workers and the ever growing team. When Celia first began working with stray and feral cats in the 1960's she largely taught herself having also obtained some cat trapping tips from a pest control worker who she had encountered whilst out rescuing cats. Celia used this information and her experience to develop humane methods of trapping cats.

The Trust has a non-destruction policy (unless an animal is terminally ill, suffering and beyond veterinary help). Once an animal is in our care they are safe, they will receive appropriate veterinary care, shelter and food. In addition to our centres we are supported by short and long term volunteer fosterers who help care for our more challenging and harder to home cats in their homes. Our Sanctuary is also a permanent home to many elderly semi-feral and feral cats.

We cannot take in every animal we are approached for help for because we are asked to accept more than we have space for. We take in animals according to need, prioritising those who are sick, injured or unneutered. Where we cannot take in animals we provide advice and can often help prevent a cat losing their home by providing behavioural advice, or assistance with veterinary care to enable their owners to be able to continue to care for them. When appropriate direct homing from their current home to a new home can also be an option. Because we take in animals according to how urgent their need is rather than on the basis of how adoptable they are this does mean we have a lot of challenging and 'harder to home' cats. Many of the cats and situations we assist with are problems that have been passed from charity to charity before reaching us.



PHOTO: Feral kittens in an old chicken coop.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

It is important to combine the theory of cat rescue, homing and welfare with plenty of hands on practical experience. As the charity has grown over the years we have looked at what is special about CHAT and the need to retain this uniqueness whilst also taking on board what is good from the new developments, technology and ways of thinking about cat rescue, welfare and rehoming. We aim to retain the small charity passion and quality of care for each individual animal and to be able to respond quickly to challenging and urgent rescue situations without being hindered by our own policies and regulations. It takes a year of on the job training and learning the theory behind cat trapping when we train a rescue worker at CHAT and we never stop learning. Many of our staff have been with us for ten or twenty years or more and have a wealth of experience to share with those who join us either as staff or volunteers.

Whilst we have general guidelines and policies surrounding the care of our cats we continue to assess our cats individually and don't accept a one size fits all approach. A stray cat may initially present as feral, hissing at us, hiding away and behaving aggressively but given a little time and approached with kindness and understanding the cat will often reveal itself to have once been a pet cat and we will gain it's trust. This may take days, weeks or even months but we will not judge a cat by a first impression of its behaviour, we will instead allow the cat the time it needs to feel ready and if the cat never trusts humans we will find a suitable home where they do not need to interact with people.



PHOTO: A severely matted and neglected cat taken in with five others by our rescue staff after we were contacted by a housing association about tenants who could not care for their cats.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

CHAT is run by Trustees and management who have many years of hands on experience carrying out the day to day on the ground work of the Trust.

The experience of the Pandemic has led us, like many other charities, to really evaluate what is important about our charity. What it is that our supporters like about us and what the public and animals we seek to help require from us. We continue to see the importance of CHAT's role to influence and where necessary to challenge mainstream thinking regarding cat welfare and humane cat population control in the U.K and further afield.



PHOTO: Resident cats at our Greenacres Sanctuary

Homing Figures 2021

Whilst our centres continued to rescue and rehome cats the Pandemic had impacted our 2020 homing figures. This was in part due to fewer pet cats being given up for rehoming for reasons such as a pause on evictions, owners working from home, and people not moving house.

Despite the challenges of working in the continuing pandemic in 2021 our rehoming figures had started to recover. 2021 - total -1517 2020 -1222 cats total.

Lewisham – 2021- 889 (2020 – 580, 2019 – 780, 2018 – 845)

Canning Town -2021 - 572 (2020- 513, 2019- 882, 2018 – 617)

Sanctuary -2021 -184 (2020 -129, 2019- 351, 2018-115)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2021



PHOTO: One of our successfully adopted cats, Bruce, who was previously stray with his new owner Andy.

Volunteers

During the pandemic in order to minimise the number of people working in our centres we took the decision to stop recruiting new volunteers. A small number of dedicated regular volunteers continued and became an essential part of our animal care teams at our centres.

We are now welcoming volunteers back and currently have around 150 volunteers across the charity. Volunteers are vital to each of our centres and most assist with the day to day care of the rescued cats, carrying out essential cleaning and feeding as well as spending quality time socialising our often nervous or traumatised rescued cats.

Volunteers also assist our homing teams by fostering cats and litters of kittens in their homes and during the pandemic this extra help was invaluable in helping to relieve pressure on our centres.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2021

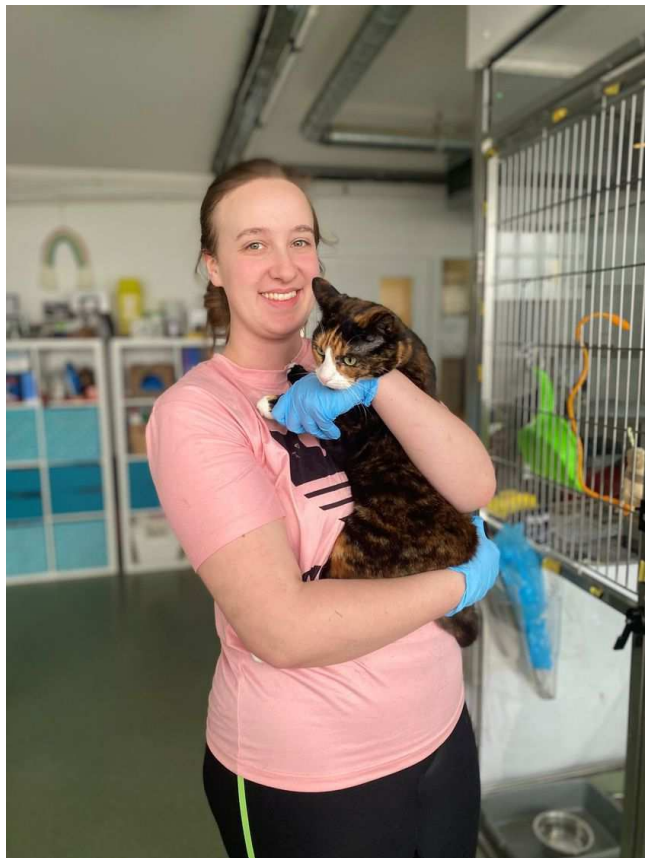


Photo: Animal care at our Canning Town Centre.

Wider Community Benefit

Our services both Veterinary and Rescue continue to be of considerable public benefit.

- Our neutering services for pet cats and dogs prevent the birth of unwanted litters of kittens and puppies, litters who could end up stray or abandoned on the streets.
- Our neutering services for stray and feral cats prevent these colonies of cats from further breeding uncontrolled to the point where their numbers could be considered a nuisance in the community. Whilst smaller groups of neutered feral cats can have a positive contribution in a neighbourhood through acting as a rodent control larger groups can be regarded as a problem particularly in built up residential areas.
- The provision of microchipping at our clinics helps to reunite many lost cats and dogs with their owners and helps reduce pressure on council pounds and rescue centres
- The wealth of advice provided by our rescue, homing and veterinary clinic reception teams about responsible pet ownership helps cat and dog owners to be good owners and avoid potentially allowing their pet to create a nuisance to neighbours.
- The benefits of pets to their owners are often underestimated. For many people their pets bring a sense of purpose and joy to their lives. Caring for and walking a dog and meeting and talking to other dog owners is a social activity that dramatically improves the health and quality of their lives. A cat can provide valuable company to an elderly or lonely person. Our low cost veterinary services enable many owners who could not otherwise afford to treat their pets to access quality veterinary care.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

· Our rescue services are a valuable community service. We are contacted daily for help not only by individual members of the public but by local authorities, housing associations, councils, environmental health, private landlords, hostels, police, hospitals to assist with owned, stray and abandoned cats who are in need of help. Our dedicated staff and volunteers are able and willing to attend and assist promptly in an emergency and have the expertise to assist with nervous and feral cats.

The need for our low cost veterinary services and rescue and homing services in London

London is a city with extremes of wealth and poverty. Higher housing costs than in other areas of the U.K are a contributing factor. A report by Trust for London – “London’s Poverty Profile 2020” reports that 28% (2.5 million) people in London live in poverty compared to 22% nationally.

A report from the Legatum Institute UK Poverty Unit published in May 2022 reports that “Londoners who live in poverty are more likely to be in deep poverty and are more likely to have been in poverty for a long period of time. In the year before the coronavirus pandemic, around 1 million Londoners in poverty were in deep poverty (more than 50% below the poverty line) Some 17% of Londoners live in persistent poverty, compared to 12% of people outside the capital.”

According to Trust for London: “Housing costs for those living in poverty account for 56% of their net income compared to 37% nationally. 74% of adults classified as living in poverty are from working households, this figure was 62% a decade ago.”

Our Canning Town clinic in East London and Lewisham clinic in S.E London are both in areas that face increased levels of poverty and challenges such as overcrowded and poor housing.

When money is scarce the priority is paying rent, bills and feeding families. Pets come further down the list, an unexpected vet bill can be completely unaffordable and our low cost veterinary services can be the only way these owners can afford to treat and keep their much loved family pet. For others they cannot afford to feed their pets at all or if they lose their homes they cannot keep their pets and ask us to rehome them.

Income

As is the case with all animal charities the Celia Hammond Animal Trust receives no government funding.

Veterinary Clinic Income.

We receive an income from our veterinary clinics but this is insufficient to cover the running costs of the clinics and the additional costs have to be met via charity funds. Clients using our veterinary clinic services are charged a low cost charge for the treatment that their pet receives. Ideally these fees should cover the cost of providing the treatment but in reality many animals are treated where owners cannot pay or are strays where no one will pay so the charity has to meet these costs and the clinics are not self funding.

We regularly review our costs but in the interests of animal welfare we are keen to keep our fees as low as we can so as to remain affordable for pet owners who need our help.

During the pandemic our veterinary services were restricted at times to emergency only services and with the need to implement social distancing and well-spaced appointments our capacity to provide veterinary services was reduced.

Veterinary services are charged at cost rather than to make a profit and at times are subsidised via charity funds where an owner cannot afford even our reduced charges. In contrast to the situation in most businesses a reduction in work load at our vet clinics therefore does not necessarily lead to a loss as it is usually the case that the more work we do the greater the cost and strain on charity finances.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

Charity shop

The Trust has one charity shop at its Head office site. This shop is classed as non-essential retail and had to be closed during lockdowns and in between due to reluctance of vulnerable volunteers with health issues to be customer facing. Whilst the charity shop income is a useful income source the Trust is not reliant on this income in the same way that some other charities are. Online sales of some donated goods have continued quite successfully via the Celia Hammond Animal Trust ebay shop.

Events

Events such as Summer Open Days at our centres were not able to go ahead during the pandemic. These open days and events are largely for information purposes rather than direct fundraising . The Sanctuary held visitor open days on the 30th and 31st July 2022 for regular supporters of the charity.



Photo: Visitor meeting one of our resident cats at our Greenacres Sanctuary.

Regular Giving

The Trusts fundraising primarily utilises social media appeals and direct mailings. Standing orders for 2021 were £81,095

The charity does not receive any central government funding or regular grants from other organisations.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

Fundraising

Our rescue and rehoming activities are reliant upon donations and legacies to fund this area of our work. Fundraising and public awareness of our work is therefore very important. We are fortunate to have some very loyal supporters. Our small head office team run a supporter database and keep in touch with our supporters via email communications, postal updates and by using social media. We have employed a social media person to further our online presence in 2022 and launch some online fundraising.

Legacies

Legacies continue to be the Trust's largest source of income. The Trustees accept this is likely to continue but are looking for opportunities to increase other income sources.

Reserves

The Trust's income is vulnerable to fluctuations in donor generosity and to safeguard against these it is essential for the Trust to have sufficient unrestricted funds available should income fall and a buffer to keep the charity operational. Reserves must also safeguard the future of over 700 cats in our care at any time including providing a permanent residence to 127 animals at our Sanctuary should our financial situation deteriorate to such a point that the charity can no longer continue at its present level.

The Trust has a reserves policy that we feel safeguards the animals in the charity's care and provides us with emergency reserves to enable us to be able to wind up the charity in the event of financial disaster. Our reserves policy is one million which is equivalent to 4 months running costs. The Trustees consider that the current level is sufficient to cover any shortfall in the event of unexpected financial difficulties.

Governance

The Trustees invest a great deal of time and energy in the charity and believe passionately in the cause of animal welfare and the charity's aims and objectives. The Trustees are up to date with and have a good understanding of the role of the charity and the charity's current activities and the day to day challenges and issues faced in providing these services and meeting the CHAT's aims and objectives.

The Trust has grown in size and scale since its founding as a charity in 1986 with the most rapid phase of growth and change being since the establishment of the charity's two London clinics in 1995 and 1999. A structured approach to the management of the charity became necessary in order to comply with regulation and legislation e.g. employment law, health and safety etc. A senior management team comprising senior veterinary staff, rescue and rehoming and Head office administrators including HR oversee the day to day running of the charity's activities and meet regularly with Trustees to ensure the smooth running and provision of charitable services.

The Trustees are aware of the importance of the public's confidence and trust in charities. It has always been charity policy not to adopt high pressure fundraising activities such as cold calling, door to door, street fundraising or the sale of our supporter database mailing list. As such the charity has not been involved in any of the high pressure fundraising activities that have resulted in public scandals for some other charities.

The proportion of charity funds spent on fundraising and administration has traditionally been very low. The Trust's funds have been spent on front line services and because finances are limited the Trustees strive to be as cost effective as possible when approving any necessary expenditure. However the Trust is looking to better utilize digital communication to raise the charity's profile and help to raise funds and to aid this is employing a social media content officer, starting July 2022 to further our online reach and engage new supporters.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

On February 22nd 2021 the board appointed a new Trustee Christine Beaumont-Kerridge who brings a wealth of animal welfare experience, charity governance experience and financial acumen as a chartered accountant. Christine Kerridge has had a long history working with animal welfare charities and was instrumental in the establishment of the C4 free cat neutering scheme which operates through veterinary practices within the M25. Errol Fuller retired as a Trustee on 19th April 2021.

Risk Management

The Trustees have identified and are aware of the following main areas of risk.

Financial and Operational are the greatest areas of potential risk. Trustees aim to regularly review the risks the charity could face and have plans in place to respond and manage risks should they occur. The Covid -19 pandemic is a good example of having to respond rapidly and make decisions regarding operational change. Trustees agree that the response to the Covid 19 pandemic was rapid and that this experience highlights the need for being prepared for a variety of potential situations. This review of risks is an on-going process.

Financial stability

The Trust is heavily reliant upon donations and legacies. Our veterinary clinic income contributes towards the running costs of our veterinary clinics. Our rescue and rehoming work is a cost to the charity. Adoption donations fall far short of covering the actual cost of rescuing, treating, rehabilitating and rehoming our rescued animals.

With the current financial uncertainty, coming out of the pandemic and the cost of living crisis we are looking at reducing our running costs wherever possible, utilizing volunteers as much as possible and expanding our source of income by increasing our online presence and online fundraising. The Trustees are producing cash flow forecasts and monitoring finances very closely.

Operational

The shortage of veterinary staff is currently risking our ability to be able to effectively carry out all of our aims and objectives. With this in mind the Trustees have prioritised the provision of neutering services.

Employment

The Trust employs an HR advisor who oversees recruitment, employment contracts, employment issues and provides support to employees as required. The HR advisor also provides support and guidance to staff on the recruitment and support of volunteers throughout the charity.

Health and Safety

The Trust undertakes regular maintenance and servicing of equipment and buildings to ensure compliance with relevant fire, gas and electrical regulations, vehicle safety and maintenance.

Reputation

Maintaining the Trusts' reputation is vital to preserve and increase support for our work and to attract financial support. The Trust encourages staff and volunteers to treat supporters and clients with the respect that they themselves also expect to receive from the public. The Trust seeks to resolve complaints although accepts that due to the nature of the work being animal welfare that some disputes will not be resolved to the satisfaction of the complainant but instead in the interests of the animal involved. In addition to defending our reputation when necessary the Trustees are also seeking to be more proactive, improving and increasing our online presence to raise awareness and support.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

Compliance

The Trustees aim to ensure good governance of the charity, comply with GDPR and ensure due diligence in decision making.

Projects during 2021

During the pandemic future plans and projects were put on hold as we focused on the changing situation and delivering our veterinary and rescue services as effectively as we could. The only project we have re-started preparation for is the Friendly Street project – see under Future Plans.

Future plans

We acknowledge that our finances were impacted during the pandemic and as we move out of the pandemic the future financially is still uncertain as we are still impacted by the veterinary staff shortage and the effects of the cost of living crisis. We are reassured that our legacy income has increased and that donations and support for our work appear strong but at this time we are taking a very cautious approach to future plans

The trust was fortunate in March 2021 to receive a legacy £170k and we made the decision in March 2021 to re-start the preparation work for the “Friendly Street Cattery project”.

Opened to the public in 1995 the Lewisham veterinary clinic and rescue centre building currently comprises a former Veterinary clinic plus two more adjoining Victorian buildings. The majority of the indoor cattery accommodation has been in need of an upgrade for some time and the Trust would ideally also then like to re configure and improve the veterinary clinic facilities which after 25 years are a little tired and worn but this is a secondary project to the main Friendly Street cattery project.

In order to remain at our current site we need to upgrade and improve the cattery facilities to provide modern, easy to clean, spacious cattery pens to be able to provide a nicer stay for cats in our care whilst awaiting new homes. The aim is not to increase the number of cats that can be accommodated at our Lewisham centre but to house the same number in improved facilities.

Whilst rescue centres in England are not currently covered by licensing regulations it is highly likely that the Government will in the near future adopt the same standards as apply to boarding cattery establishments for rescue centres and these will include minimum standards and sizes for accommodation as detailed in the Defra 2018 guidance for licensing of boarding catteries. Rescue centres in Scotland have required licensing from Sept 1st 2021 and in Wales regulation is due to be implemented.

Our Lewisham centre as it currently is arranged does not have enough space to accommodate replacing existing cattery accommodation with walk in style pens within the existing premises. However the Trust also owns a former shop and single storey warehouse/ workshop at No.1 Friendly Street SE8, this is situated at the rear of the existing veterinary clinic and rescue centre and is currently used as a maintenance workshop and for storage.

Planning permission had previously been sought and granted in 2011 to redevelop the site into a two storey cattery building providing twenty indoor spacious ‘walk in’ style cattery pens and a visitor reception area. The new cattery will house cats that are ready for adoption in a purpose built cattery that caters for our rescue cats and for visitors to the centre. The new centre will be cat and visitor friendly aiding our rescue, rehabilitation and rehoming process but also enabling us to welcome the public to visit us and our cats throughout the week as well as the weekend.

This project was put on reserve whilst we prioritised the Canning Town project in 2014-2016 and then stalled due to lack of funding, however the planning permission was activated in 2014 by commencing ground and drainage works.

We have to carry out this work at our Lewisham site as otherwise we cannot continue at Lewisham for much

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

longer, our activities at the centre have outgrown the site, the facilities are no longer fit for purpose and will not comply with the legislation for rescue centres that is due to be introduced.

We had considered moving to an alternative site and have looked at the logistics of moving but the cost of doing so is prohibitive and in terms of location the option would be a site towards the perimeter of South East London or into North Kent as other charities have done a secure industrial unit. Such a move would take us further away from the areas that we are already established in and working in and would be a loss to the borough of Lewisham and the community we have worked with for 27 years. It is important that our veterinary services are located within London and remain accessible for the Lewisham community and surrounding areas. Our Lewisham centre is located on a main bus route and within walking distance of three train stations. We are also located in a densely populated and easily accessible area which helps to promote the adoption of rescued cats in this area.

In April 2021 we appointed a local architect to pick up and review the project and carry out a feasibility study into the project and to consider two options – new build and part renovation of No.1 Friendly Street or demolition of No.1 Friendly Street and a complete new build. We were keen to find the most cost effective option and consider any improvements or changes to the original design. With cost being paramount part renovation and part renovation and rebuilding is the chosen option, this will also minimise disruption to the rest of the centre during construction and to neighbours.

Lewisham Council Planning Department were contacted to confirm the status of the planning permission and advised that we needed to apply for and obtain a certificate of legal development (CIL) to prove that we had started development and to protect the charity from the risk of any potential legal challenge by neighbours. This process took several months but we were delighted in May 2022 to receive notification that our application had been successful.

A design team is now in the process of being appointed to finalise the design which will need to include another planning application in order to renovate and re build rather than demolish and rebuild the former shop, we also wish to alter the design slightly to maximise the number of cattery pens – to 26-28 pens. We are looking at a rough timeline for commencing the main building work in Spring 2023 by which time we are confident that will be in receipt of further funding from another pending legacy.

This project will be an important and exciting project for the Trust and is key to securing the future of our Lewisham centre for years to come.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

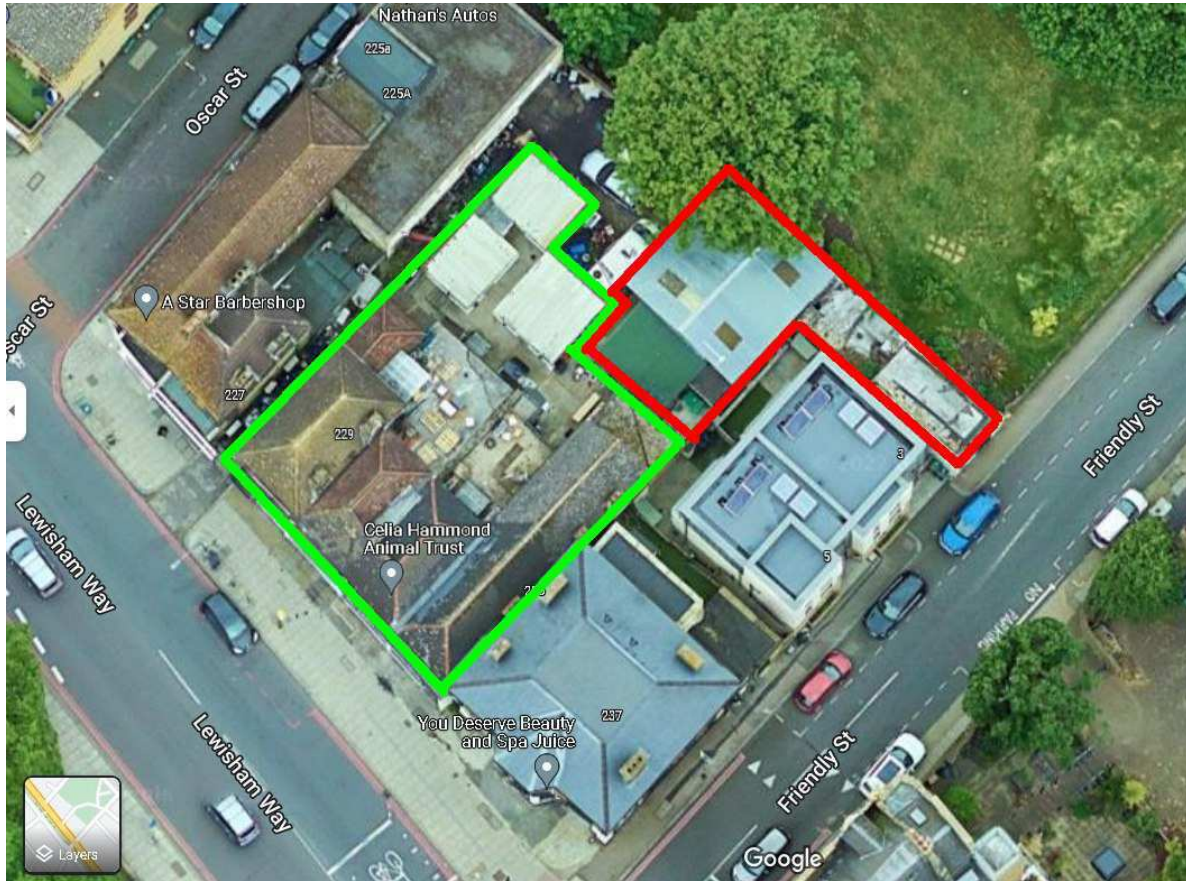


PHOTO: The Lewisham Site: The area outlined in Red shows the planned redevelopment area – Friendly Street Cattery Project. The area outlined in Green is the rest of the Lewisham Veterinary clinic and rescue centre site.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

Reserves policy and going concern

Charity commission guidance defines free reserves as income that becomes available to the charity and is to be expended at the Trustees' discretion in furtherance of any of the charity's objects, but is not yet spent, committed or designated. In accordance with Charity Commission guidance, the designated reserves represent the fixed asset required to deliver the charity's objectives/ At the balance sheet date, the charity's reserves comprised the following :-

	2021	2020
Total reserves	3,531,127	3,435,560
Less:		
Designated reserves	(882,731)	(951,053)
Free reserves	<u>2,648,396</u>	<u>2,484,507</u>

The charity needs free reserves both to enable it to progress to completion its long-term projects and to protect its current activities, in order to allow the Trustees to meet their responsibilities and ensure that it continues to operate on a going concern basis. The Trustees have examined the needs, risks and challenges faced by the charity in both the short and medium term, along with relevant financial forecasts and have formulated a policy to meet those needs.

The Trusts income is vulnerable to fluctuations in donor generosity and to safeguard against these it is essential for the Trust to have sufficient unrestricted funds available should income fall and a buffer to keep the charity operational. Reserves must also safeguard the future of over 700 cats in our care at any time including providing a permanent residence to 127 animals at our Sanctuary should our financial situation deteriorate to such a point that the charity can no longer continue at its present level.

The Trust has a reserves policy that we feel safeguards the animals in the charities care and provides us with emergency reserves to enable us to be able to wind up the charity in the event of financial disaster. Our reserves policy is one million which is equivalent to 4 months running costs. The Trustees consider that the current level is sufficient to cover any shortfall in the event of unexpected financial difficulties.

As at 31 October 2021, the Trust had 9.3 months (2020 – 8.9) of running costs in free reserves. The Trust is mindful of ongoing implications of the covid 19 pandemic so are comfortable with the level of reserves held and the increase in reserves this year is due to the revaluation of an investment property.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2021

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the group and of the incoming resources and application of resources of the group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity and the group's transactions and disclose with reasonable accuracy at any time the financial position of the group and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 31 August 2022 and signed on their behalf by:

Celia Hammond

Trustee

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CELIA HAMMOND ANIMAL TRUST

Opinion

We have audited the financial statements of Celia Hammond Animal Trust (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 October 2021 set out on pages 34 to 51. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 October 2021 and of the group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CELIA HAMMOND ANIMAL TRUST

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CELIA HAMMOND ANIMAL TRUST

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charity has not kept sufficient accounting records; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CELIA HAMMOND ANIMAL TRUST

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act and SORP 2015.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management. Our audit procedures to respond to these risks included:

- enquiry of management about the Group's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- enquiry of management and review and inspection of relevant correspondence;
- evaluation of the selection and application of accounting policies related to subjective measurements and complex transactions;
- analytical procedures to identify any unusual or unexpected relationships;
- testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements; and
- review of accounting estimates for biases.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CELIA HAMMOND ANIMAL TRUST

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe U.K. LLP

Statutory Auditor

Riverside House
40 - 46 High Street
Maidstone
Kent
ME14 - 1JH
Date: 31 August 2022

CELIA HAMMOND ANIMAL TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	2	2,140,396	2,140,396	1,682,672
Charitable activities	3	1,076,405	1,076,405	1,189,127
Other trading activities		78,456	78,456	40,561
Investments	4	55,909	55,909	85,318
Total income and endowments		3,351,166	3,351,166	2,997,678
Expenditure on:				
Raising funds		25,153	25,153	28,135
Charitable activities	7	3,400,446	3,400,446	3,330,876
Total expenditure	5	3,425,599	3,425,599	3,359,011
Net expenditure before other recognised gains and losses		(74,433)	(74,433)	(361,333)
Gains on revaluations of fixed assets	10	170,000	170,000	440,000
Net movement in funds		95,567	95,567	78,667
Reconciliation of funds:				
Total funds brought forward		3,435,560	3,435,560	3,356,893
Total funds carried forward		3,531,127	3,531,127	3,435,560

The notes on pages 38 to 51 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CONSOLIDATED BALANCE SHEET
AS AT 31 OCTOBER 2021**

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	10	882,731		<i>951,053</i>	
Investment property	11	1,570,000		<i>1,400,000</i>	
Total tangible assets			2,452,731		<i>2,351,053</i>
Investments	12		77		<i>77</i>
			2,452,808		<i>2,351,130</i>
Current assets					
Debtors	13	160,582		<i>183,220</i>	
Cash at bank and in hand		1,045,870		<i>1,067,888</i>	
			1,206,452		<i>1,251,108</i>
Creditors: amounts falling due within one year	14	(128,133)		<i>(166,678)</i>	
Net current assets			1,078,319		<i>1,084,430</i>
Net assets			3,531,127		<i>3,435,560</i>
Charity Funds					
Unrestricted funds	15		3,531,127		<i>3,435,560</i>
Total funds			3,531,127		<i>3,435,560</i>

The financial statements were approved and authorised for issue by the Trustees on 31 August 2022 and signed on their behalf, by:

Celia Hammond
Trustee

The notes on pages 38 to 51 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CHARITY BALANCE SHEET
AS AT 31 OCTOBER 2021**

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	10	871,671		950,613	
Investment property	11	1,570,000		1,400,000	
Total tangible assets			2,441,671		2,350,613
Investments	12		79		79
			2,441,750		2,350,692
Current assets					
Debtors	13	216,424		185,198	
Cash at bank		999,723		1,065,297	
		1,216,147		1,250,495	
Creditors: amounts falling due within one year	14	(126,771)		(165,627)	
Net current assets			1,089,376		1,084,868
Net assets			3,531,126		3,435,560
Charity Funds					
Unrestricted funds			3,531,126		3,435,560
Total funds			3,531,126		3,435,560

financial statements were approved and authorised for issue by the Trustees on 31 August 2022 and signed on their behalf, by:

Celia Hammond
Trustee

The notes on pages 38 to 51 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2021**

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash used in operating activities	17	<u>(53,472)</u>	<u>(301,007)</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		55,909	85,318
Proceeds from the sale of tangible fixed assets		400	-
Purchase of tangible fixed assets		<u>(24,855)</u>	<u>(13,145)</u>
Net cash provided by investing activities		<u>31,454</u>	<u>72,173</u>
Change in cash and cash equivalents in the year		(22,018)	(228,834)
Cash and cash equivalents brought forward		<u>1,067,888</u>	<u>1,296,722</u>
Cash and cash equivalents carried forward	18	<u><u>1,045,870</u></u>	<u><u>1,067,888</u></u>

The notes on pages 38 to 51 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021**

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Celia Hammond Animal Trust constitutes a public benefit entity as defined by FRS 102.

The Statement of financial activities (SOFA) and Balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the charity alone as permitted by.

1.2 Going concern

Accounting standards require the trustees to consider the appropriateness of the going concern basis when preparing the financial statements. The trustees have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future based on the cashflow forecasts produced by the Trustees that consider a period of at least 12 months from the date of approval of the financial statements.

Post year end, the charity has disposed of one investment property with net proceeds of approximately £220,000 and is in the process of disposing of a further investment property for approximately £750,000. These property disposals will supplement the cashflow of the activities of the charity and are incorporated into the cashflow forecasts produced by the Trustees.

The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

1. Accounting Policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.5 Basis of consolidation

The financial statements consolidate the accounts of Celia Hammond Animal Trust and all of its subsidiary undertakings ('subsidiaries').

The income and expenditure account for the year dealt with in the accounts of the charity was £95,567 (2020 - £78,667).

1.6 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	4% straight line
Motor vehicles	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Computer equipment	-	33% straight line

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021**

1. Accounting Policies (continued)

1.7 Investments and investment properties

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities.

i) Subsidiary undertakings

Investments in subsidiaries are valued at cost less provision for impairment.

ii) Investment properties

The Trustees' policy is to revalue the company's investment properties at each reporting date.

The 2021 valuations were made by the Trustees based on valuations carried out by Watson Day in 2018, on an open market value for existing use basis.

No depreciation is provided in respect of investment properties in accordance with section 16 of FRS 102 "Investment Property".

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021

1. Accounting Policies (continued)

1.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	654,921	654,921	694,857
Legacies	1,448,262	1,448,262	912,176
Grants	37,213	37,213	75,639
Total donations and legacies	2,140,396	2,140,396	1,682,672
<i>Total 2020</i>	<i>1,682,672</i>	<i>1,682,672</i>	

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

3. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Provision of veterinary services	1,076,405	1,076,405	1,189,127
<i>Total 2020</i>	<i>1,189,127</i>	<i>1,189,127</i>	

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income - local investment properties	55,909	55,909	85,318
<i>Total 2020</i>	<i>85,318</i>	<i>85,318</i>	

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

5. Analysis of Expenditure by expenditure type

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £	Total 2020 £
Expenditure on raising voluntary income	-	-	9,140	9,140	2,514
Expenditure on fundraising trading	-	-	16,013	16,013	25,621
Costs of raising funds	-	-	25,153	25,153	28,135
Provision of veterinary services	1,696,272	84,446	1,324,766	3,105,484	3,037,245
Provision of sanctuary to animals	9,723	8,331	271,908	289,962	288,631
Charitable activities	1,705,995	92,777	1,596,674	3,395,446	3,325,876
Expenditure on governance	-	-	5,000	5,000	5,000
	1,705,995	92,777	1,626,827	3,425,599	3,359,011
<i>Total 2020</i>	<i>1,766,305</i>	<i>92,056</i>	<i>1,500,650</i>	<i>3,359,011</i>	

6. Support costs

	Fundraising expenses £	Provision of veterinary services £	Provision of sanctuary to animals £	Total 2021 £	Total 2020 £
Other	-	10,378	-	10,378	10,410
Facilities	1,502	99,213	9,803	110,518	109,877
Staff costs	-	119,823	9,723	129,546	124,059
Depreciation	-	84,446	8,331	92,777	92,056
	1,502	313,860	27,857	343,219	336,402
<i>Total 2020</i>	<i>2,684</i>	<i>306,434</i>	<i>27,284</i>	<i>336,402</i>	

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021**

7. Governance costs

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Governance Auditors' remuneration	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>

8. Net income/(expenditure)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets: - owned by the charitable group	88,014	92,056
Auditor's remuneration - audit	<u>5,000</u>	<u>5,000</u>

9. Staff costs

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	1,569,830	1,631,760
Social security costs	109,896	105,728
Other pension costs	26,269	28,817
	<u>1,705,995</u>	<u>1,766,305</u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Veterinary services	74	82
Sanctuary	11	13
Management	4	4
Finance	1	1
	<u>90</u>	<u>100</u>

No employee received remuneration amounting to more than £60,000 in either year.

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

10. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Group					
Cost					
At 1 November 2020	2,053,129	102,642	433,887	63,919	2,653,577
Additions	-	21,110	3,745	-	24,855
Disposals	-	(12,260)	-	-	(12,260)
At 31 October 2021	2,053,129	111,492	437,632	63,919	2,666,172
Depreciation					
At 1 November 2020	1,143,364	84,060	411,181	63,919	1,702,524
Charge for the year	77,725	5,006	5,283	-	88,014
On disposals	-	(7,097)	-	-	(7,097)
At 31 October 2021	1,221,089	81,969	416,464	63,919	1,783,441
Net book value					
At 31 October 2021	832,040	29,523	21,168	-	882,731
At 31 October 2020	909,765	18,582	22,706	-	951,053
Charity					
Cost					
At 1 November 2020	2,053,129	102,202	433,887	63,919	2,653,137
Additions	-	10,490	3,745	-	14,235
Disposals	-	(12,260)	-	-	(12,260)
At 31 October 2021	2,053,129	100,432	437,632	63,919	2,655,112
Depreciation					
At 1 November 2020	1,143,364	84,060	411,181	63,919	1,702,524
Charge for the year	77,725	5,006	5,283	-	88,014
On disposals	-	(7,097)	-	-	(7,097)
At 31 October 2021	1,221,089	81,969	416,464	63,919	1,783,441
Net book value					
At 31 October 2021	832,040	18,463	21,168	-	871,671
At 31 October 2020	909,765	18,142	22,706	-	950,613

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021**

11. Investment property

	Freehold investment property £
Group and Charity	
Valuation	
At 1 November 2020	1,400,000
Surplus/(deficit) on revaluation	170,000
At 31 October 2021	<u>1,570,000</u>

The 2021 valuations were made by the Trustees based on valuations carried out by Watson Day in 2018, on an open market value for existing use basis.

The Trustees have carried out an assessment in the current year based on current market values.

12. Fixed asset investments

	Listed securities £
Group	
Market value	
At 1 November 2020 and 31 October 2021	<u>77</u>

Group investments at market value comprise:

	2021 £	2020 £
Listed investments	<u>77</u>	<u>77</u>

All the fixed asset investments are held in the UK

	Listed securities £	Sub total carried forward £
Charity		
Market value		
At 1 November 2020 and 31 October 2021	<u>77</u>	<u>77</u>

	Sub total brought forward £	Shares in group undertakings £	Total £
Charity			
Market value			
At 1 November 2020 and 31 October 2021	<u>77</u>	<u>2</u>	<u>79</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021**

12. Fixed asset investments (continued)

Charity investments at market value comprise:

	2021	<i>2020</i>
	£	<i>£</i>
Listed investments	77	<i>77</i>
Group	2	<i>2</i>
Total	79	<i>79</i>

All the fixed asset investments are held in the UK

13. Debtors

	Group		Charity	
	2021	<i>2020</i>	2021	<i>2020</i>
	£	<i>£</i>	£	<i>£</i>
Amounts owed by group undertakings	-	<i>-</i>	55,942	<i>10,365</i>
Other debtors	8,290	<i>10,904</i>	8,188	<i>2,516</i>
Prepayments and accrued income	152,292	<i>172,316</i>	152,294	<i>172,317</i>
	160,582	<i>183,220</i>	216,424	<i>185,198</i>

14. Creditors: Amounts falling due within one year

	Group		Charity	
	2021	<i>2020</i>	2021	<i>2020</i>
	£	<i>£</i>	£	<i>£</i>
Bank loans and overdrafts	2,187	<i>-</i>	2,187	<i>-</i>
Trade creditors	72,032	<i>70,953</i>	70,668	<i>70,444</i>
Other taxation and social security	25,184	<i>65,610</i>	25,184	<i>65,568</i>
Other creditors	18,582	<i>19,465</i>	18,582	<i>19,465</i>
Accruals and deferred income	10,148	<i>10,650</i>	10,150	<i>10,150</i>
	128,133	<i>166,678</i>	126,771	<i>165,627</i>

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

15. Statement of funds

Statement of funds - current year

	Balance at 1 November 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 October 2021 £
Designated funds						
Designated Funds	951,053	-	(88,014)	19,692	-	882,731
General funds						
General Funds	2,484,507	3,351,166	(3,337,585)	(19,692)	170,000	2,648,396
Total Unrestricted funds	3,435,560	3,351,166	(3,425,599)	-	170,000	3,531,127
Total of funds	3,435,560	3,351,166	(3,425,599)	-	170,000	3,531,127

Statement of funds - prior year

	Balance at 1 November 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 October 2020 £
Designated Funds	1,029,525	-	(92,056)	13,145	-	950,614
General Funds	2,327,368	2,997,678	(3,266,955)	(13,145)	440,000	2,484,946
Total of funds	3,356,893	2,997,678	(3,359,011)	-	440,000	3,435,560

The designated fund represents the value of fixed assets used in the delivering of the charitable objectives of the Trust.

Transfers relate to fixed assets purchased from unrestricted funds and transferred to the fixed asset fund.

Summary of funds - current year

	Balance at 1 November 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 October 2021 £
Designated funds	951,053	-	(88,014)	19,692	-	882,731
General funds	2,484,507	3,351,166	(3,337,585)	(19,692)	170,000	2,648,396
	3,435,560	3,351,166	(3,425,599)	-	170,000	3,531,127

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

15. Statement of funds (continued)

Summary of funds - prior year

	Balance at 1 November 2019 £	Income £	Expenditure £	Transfers in/out £	Gains, (Losses) £	Balance at 31 October 2020 £
Designated funds	1,029,525	-	(92,056)	13,145	-	950,614
General funds	2,327,368	2,997,678	(3,266,955)	(13,145)	440,000	2,484,946
	<u>3,356,893</u>	<u>2,997,678</u>	<u>(3,359,011)</u>	<u>-</u>	<u>440,000</u>	<u>3,435,560</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	882,731	882,731
Fixed asset investments	77	77
Investment property	1,570,000	1,570,000
Current assets	1,206,453	1,206,453
Creditors due within one year	(128,134)	(128,134)
	<u>3,531,127</u>	<u>3,531,127</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	951,053	951,053
Fixed asset investments	77	77
Investment property	1,400,000	1,400,000
Current assets	1,251,108	1,251,107
Creditors due within one year	(166,678)	(166,678)
	<u>3,435,560</u>	<u>3,435,559</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021**

17. Reconciliation of net movement in funds to net cash flow from operating activities

	Group	
	2021	2020
	£	£
Net expenditure for the year (as per Statement of Financial Activities)	(74,433)	(361,333)
Adjustment for:		
Depreciation charges	88,014	92,056
Dividends, interest and rents from investments	(55,909)	(85,318)
Loss on the sale of fixed assets	4,763	-
Decrease in debtors	22,636	60,201
Decrease in creditors	(38,543)	(6,613)
Net cash used in operating activities	(53,472)	(301,007)

18. Analysis of cash and cash equivalents

	Group	
	2021	2020
	£	£
Cash in hand	1,045,870	1,067,888
Total	1,045,870	1,067,888

19. Related party transactions

During the year Naomi Sheen was paid £7,329 (2020 - £7,329) for employment services as a cat rehoming co-ordinator with the Lewisham Branch of the charity – a position held since 2001 and prior to becoming a Trustee. Naomi Sheen's continued employment in this position has been notified to and authorised by the Charity Commission.

During the year the charity paid rentals of £5,200 (2020 - £5,200) on a building owned by Ms C Hammond, a Trustee, in respect of accommodation for employees. This amount is subject to a formal lease and is considered to be substantially less than market rate for such a property.

During the year CHAT Trading Limited paid the Trust £8,000 (2019 - £8,000) in rent. CHAT Trading Limited paid £39,013 (2019 - £17,400) via gift aid. At the year end, CHAT Trading Limited owed the Trust £10,365 (2019 - £31,275).

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

20. Principal subsidiaries

CHAT Trading Limited

Subsidiary name	CHAT Trading Limited
Company registration number	03055752
Basis of control	Shareholding
Equity shareholding %	100%
Total assets as at 31 October 2021	£ 57,308
Total liabilities as at 31 October 2021	£ 57,306
Total equity as at 31 October 2021	£ 2
Turnover for the year ended 31 October 2021	£ 34,728
Expenditure for the year ended 31 October 2021	£ 14,511
Profit for the year ended 31 October 2021	£ 20,217

Accounts

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2020

CELIA HAMMOND ANIMAL TRUST

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CELIA HAMMOND ANIMAL TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 OCTOBER 2020**

Trustees

C Hammond
N Sheen
E Fuller
C Beaumont-Kerridge

Charity registered number

293787

Principal office

The High Street, Wadhurst, East Sussex, TN5 6AG

Auditors

Crowe U.K. LLP, Riverside House, 40 - 46 High Street, Maidstone, Kent, ME14 - 1JH

Bankers

National Westminster Bank Plc, Wadhurst, East Sussex, TN5 6BH

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2020

The Trustees present their annual report together with the audited financial statements of the group and the charity for the 1 November 2019 to 31 October 2020.

Celia Hammond Animal Trust is a Registered Charity, Number 293787.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Governing Document

The constitution of the charity is set out in the Deed of Trust dated 29 January 1986.

Trustees

During the year, the charity was administered by a board of Trustees:-

Celia Hammond
Naomi Sheen
E Fuller

After the year end, C Beaumont-Kerridge was appointed to the board of Trustees.

Celia Hammond was elected on the founding of the charity. Celia Hammond is appointed in perpetuity.

Recruitment and Appointment of New Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

Individuals wishing to become Trustees apply by written application and are appointed by the existing Trustees if they are considered to be suitable for the vacancy that exists.

Policies and Procedures for the Induction and Training of Trustees

The charity is relying upon the guidance issued by the Charities Commission in relation to the induction and training of Trustees.

Pay Policy for Senior Staff

The remuneration of key management personnel is agreed by the Trust's Board.

The Organisational Structure

The Board of Trustees provides the governance of the Charity. The Trustees delegate the day to day running of the charity to the senior manager, Sarah Le Fevre.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Achievements and performance

Subsidiary

The subsidiary company of the charity, CHAT Trading Limited, which raises funds for the charity by means of covenanting trading profits arising from the sale of donated goods, is administered by a sole Director, Celia Hammond.

OBJECTIVES AND ACTIVITIES

The charity's aims are to promote the welfare of animals, particularly cats in need of care, and to prevent cruelty and suffering associated with the country's vast stray and unwanted animal problem, in particular by the provision of spaying and neutering facilities. The aims are not limited geographically, but for funding reasons most activities currently undertaken centre on London and the Home Counties.

The charity's objects are:-

- To provide care and refuge for cats and kittens both feral and domestic and for those animals which on the basis of age, temperament or appearance would not normally be taken in elsewhere.
- To promote the welfare of animals through example and education.
- To humanely reduce the population of dogs and cats, both pedigree and mongrel in the UK by neutering as opposed to the current situation where hundreds of thousands of healthy but unwanted or stray animals are being destroyed simply because there are not enough homes to go around.
- To provide low cost neuter/vaccination clinics for animals belonging to people on benefit or those unable to afford private veterinary fees.
- To provide low cost treatment in our clinics for sick/injured animals whose owners do not qualify for help from the major charities but who cannot afford private veterinary fees.
- To operate a rescue service for animals, both domestic and feral, in emergency situations through calls from the public, local authorities and the police.
- To provide long and short-term sanctuary accommodation and rehoming facilities for rescued animals.
- To investigate complaints of cruelty and neglect and to take appropriate action.

To achieve the Celia Hammond Animal Trust's aim, the Trustees' policy (which remains unchanged since our last report) is to provide three main kinds of charitable service.

- Clinic services - the provision of low cost neutering and vaccination services via the Trust's clinics. A full veterinary service is also provided at the clinics for sick / injured animals belonging to people unable to afford private veterinary fees and yet not qualifying for assistance through the major charities.
- Sanctuary services - the provision of an animal sanctuary to provide shelter for rescued animals awaiting re-homing. These are mainly from emergency situations where the Trust has been called in to assist.
- Rescue and re-homing services – these services are provided from the clinics and the Sanctuary in Sussex.

THE CONTRIBUTION OF VOLUNTEERS

The charity has many volunteers who make a significant contribution to its operation. The charity could not survive in its present form without their contribution over all aspects of the charity's services.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

GOING CONCERN

The pandemic and uncertainty about the future has added another element to the Trustees and charity management team assessment of the next 12 months. The Trustees have considered the overall financial position that the charity is in and have compared the financial position of the charity in 2020 with the position in 2019 pre-pandemic.

The Trust's main income is from donations and legacies closely followed by income received by the provision of veterinary services via the two London clinics.

The Charity is in approximately the same financial position in August 2021 as at the beginning of the 2019 financial year.

There are fluctuations in timings of legacy income which can be significant amounts received by the Trust. Post year end we have received a legacy in excess of £600,000 from a long standing supporter of the charity which has increased reserves.

FINANCIAL REVIEW

Pandemic

The Covid 19 pandemic has dramatically affected how we provide our services, carry out our charitable activities, look at our finances and make decisions and future plans.

The majority of the Trusts activities involve working directly with people to help animals, in our veterinary clinics, rescue centres and Sanctuary and through our rescue and animal welfare work in the local communities. Our veterinary clinics, rescue centres and Sanctuary were always very busy hubs of human and animal activity. When the pandemic began in March 2020 Trustees and senior management had to very rapidly review and change how we provided our veterinary, rescue and homing services in line with government and industry guidance. We had to promptly alter the way in which we worked in order to keep staff and clients safe, to look after the animals already in our care and provide essential rescue services to animals in need.

The huge challenge that we faced was that so much of the work we undertake is practical and could not be done from home. In accordance with Government guidelines any staff who could possibly work from home did so, this included Head Office administration staff and some homing staff. Staff members who had health conditions that increased their vulnerability and were required to shield were identified and were asked to stay home. The Trust utilized the Government Furlough scheme where applicable as soon as the scheme became available.

Within our veterinary clinics and rescue centres we took immediate steps to minimise the number of staff working in the building and implemented social distancing to reduce the risk to our staff and our ability to care for the animals already in our centres. Vulnerable volunteers and those who were not regular volunteers were asked not to attend and we took the decision not to recruit any new volunteers within the centres. We planned for the various scenarios that could occur including reserve teams of staff and volunteers who could move in and look after animals if staffing numbers were severely affected. Working shifts for staff were implemented and lunchtimes and breaks staggered. Cleaning of surfaces including door handles was increased, ventilation increased, mask wearing and frequent hand sanitising implemented.

The government identified veterinary surgeons and their support staff as key workers and announced that vets could continue to provide emergency services. Animal Rescue centres were also allowed to continue during the lockdowns at a time when non-essential retail had to close. Our one charity shop based at our Head Office at Wadhurst had to close as it was non-essential retail.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Veterinary surgeons were initially restricting services to emergency only. As many consultations as possible were conducted by phone or video call and the governing veterinary bodies (RCVS and BVA) relaxed rules so that animals did not have to be physically re-examined as often as usual in order to provide repeat prescriptions. Non-urgent appointments such as routine booster vaccinations were postponed. Where animals needed to be examined by a vet they were brought to the door and handed in for the vet to examine unaccompanied by their owner.

One of our immediate concerns was the provision of day to day care of cats in the charities centres. With around 700 cats in our care between three sites, we needed to ensure the daily care needs of the cats were met, and also to ensure the number of cats did not increase and therefore increase pressure on staff and charity resources so we needed to find a way to safely continue homing cats. Our busy cat adoption Open Days which were held at all three rescues centres were closed to visitors from the beginning of March. During the National Lockdowns whilst many retail sectors had to close Animal charities were amongst the categories of essential 'retail' that were allowed to continue to provide essential rescue and homing work.

Our cat adoption process was very quickly adapted from pre-adoption home assessments carried out at the prospective adopters home to a 'virtual' home visit by video call e.g WhatsApp, Facetime or Zoom, these were carried out by homing staff who were working from home. During the full Lockdowns videos of our cats were made by Animal care staff working in the centres. These could then be forwarded onto potential adopters who were deemed to be suitable matches for these cats. This system worked surprisingly well as the cats had built up a relationship with their carers that could be seen in the videos but otherwise would not always have been apparent to visitors upon meeting these cats for the first time. Videos showing the cats interacting with staff allowed adopters to see more of the cats potential. Homing staff then delivered the cats to their new homes as a 'doorstep' handover.

Whilst some animal charities made the decision that they could not continue with taking in or rehoming any animals especially in the first lockdown and closed their doors for a period of time CHAT did continue within the guidance to provide essential rescue services and to safely rehome some of the cats in our care locally to our centres. We were also able to contribute our experiences towards guidance that was soon adopted by the wider animal charity sector about how to rehome animals safely during the pandemic.

One aspect of the public's reaction to the pandemic and lockdowns was a huge increase in demand to adopt animals, this demand was experienced nationally by all charities and also breeders. Our centres were receiving 4-5 times the normal level of enquiries about adopting animals during the first lockdown but this demand continued to remain very high until restrictions began easing in the Spring of 2021 following the third lockdown. With so many people being at home this was a good time to settle in a new pet but factors including loneliness and trying to keep children occupied and entertained were also reasons.

We were saddened to see so many reports of stolen pets and also to see the high prices that dog and cat breeders were selling puppies and kittens for as they took advantage of the situation.

Like all animal charities our concern is that a significant number of animals acquired during the lockdowns will not result in permanent homes. We are confident that the return rate for animals adopted from the Trust will be very low as we are thorough with our home assessments.

We also observed a change in the source of animals coming into our centres resulting in a very high proportion of cats in our centres being from a stray source rather than being unwanted pets and often having more nervous or challenging temperaments.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Fewer unwanted pet cats came into our care directly from homes because some of the common reasons that people give up their pets were not happening e.g the government had put a stop on evictions which is usually a significant reason for pets becoming homeless, people were not making big life changes like emigrating or moving to somewhere unsuitable for their pets, people wanted to keep their pets for company at this challenging time and also if they did not want their pet because the demand was so high the chances were that they knew someone or a friend of a friend would offer a home before that animal reached a rescue centre. Given the potential difficulties that animal charities could have faced it was fortunate that there were not high numbers of unwanted animals being relinquished.

Where our services were needed was with strays. Some cases we responded to involved starving cats and kittens and very sick strays who were reported in desperate need of help because they had effectively gone unnoticed because people were staying home and not discovering and feeding strays at their places of work or



locally to their homes. We also responded to cases further afield where members of the public could not obtain help locally because their local animal welfare organisations were not providing help.

CASE: Sick kittens rescued from Hounslow: In September 2020 our Lewisham Rescue Team received an urgent request to help a litter of very sick stray kittens in Hounslow. The kittens were suffering with untreated cat flu and local charities had been unable to assist. In all we took in twenty stray cats and kittens from gardens and garages at this site. Two kittens had lost an eye each due to infection but after treatment they all recovered and have found new homes.

PHOTO: Litter of kittens suffering with cat flu and eye infections in a garden in Hounslow.

Our Lewisham team were unfortunately affected by positive Covid 19 cases in November 2020, this did lead to the temporary complete closure of veterinary services for one month during which time clients with urgent cases were directed to our Canning Town veterinary clinic instead. Thankfully all affected staff made a good recovery.

We are immensely proud of all our staff and volunteers who have worked throughout the pandemic and so grateful to our supporters who have continued to support us financially and donated large amounts of food and bedding in response to appeals to help us look after our cats. It has undoubtedly been a very challenging time and we all look forward to life returning to some sort of normality.

Our staff and regular volunteers at our centres have been fantastic but it would be amiss not to acknowledge that the pandemic has been very stressful for all concerned, has led to an increased workload on the shoulders of a reduced team of staff and has been exhausting at times. Worry about the future and at times depression about the situation have taken their toll and our teams have often felt tired and in need of a break. These emotions have been felt throughout all walks of life and in all occupations and have impacted the plans, hopes and dreams of our staff and the charities plans.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Writing in the Summer of 2021 we are trying to re-group, increase our services again and look to the future. Our veterinary services have felt the most impact and we are suffering with severe veterinary staff shortages, an issue that is affecting veterinary practices both private and charity run throughout the U.K.



PHOTO: Socially distanced break at our Sanctuary. However social distancing was much more challenging to organise at our London centres.

Achievements and performance

During 2020 Covid 19 restrictions allowing we continued to carry out the core objectives of the Celia Hammond Animal Trust as far as was possible.

Our Main Activities involved:

- The provision of low cost full veterinary services, including neutering, microchipping and vaccinations as well as treatment for sick/injured pets belonging to owners on benefits or a low income who did not qualify for help from the major charities and could not afford private veterinary care.
- A rescue and rehoming service for stray, feral, unwanted, injured and abandoned cats in need in London and the South East.
- A neutering service for stray and feral cats in London and the South East.
- Sanctuary provision at our Greenacres Sanctuary near Hastings for elderly and unhomeable stray and domestic cats.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2020**

Veterinary Services

Our two London veterinary clinics which are based in Canning Town in East London and Lewisham in South East London play a significant role in the provision of charitable veterinary services within London and often the surrounding counties. Many animals who would otherwise be denied treatment or face euthanasia because their owner cannot afford veterinary care are successfully treated, recover and go on to lead healthy lives because of our services.

Our priority is the provision of low cost quality veterinary care to our primary registered clients. However in addition to our regular clients we help other pets who are referred to our clinics by private vets because owners cannot afford to pay for the treatment of their pets. We take in, treat and find new homes for many sick and unowned cats who have been taken in as strays into private vets.

With a significant stray cat population in London, members of the public bring to our clinics and report to us strays that they have been feeding who need treatment for injuries, neglected wounds and general ill health as well as neutering and microchipping. Many people are then willing to take these strays into their homes and assume full responsibility for them most their immediate health care needs have been taken care of. The cost of this treatment is often met at least in part from charity funds.



CASE: "Nymphie" a feral cat who we had previously neutered and returned along with her family to a garden in East London. Nymphie had managed to get her head stuck inside a glass jar, thankfully it had broken without injuring her but we had to trap her and our vets had to anaesthetise her to gently remove the remains of the jar. Erin who feeds the little family emailed " The wonderful Tracey came and caught one of the strays who lives in our garden who had a glass jar round her neck. Honestly I can't thank you enough. We love all our strays and have been so worried about Nymphie."



CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

During the pandemic we unfortunately had to reduce the level of services we have been able to provide for pets that would usually have been referred to us, this was primarily because of staffing shortages. With all the worry around Covid some of our veterinary staff returned to be with family abroad when they had the opportunity to and either decided to stay there or due to travel restrictions struggled to return. With a reduced veterinary team we have had to focus our services on emergencies, our primary registered clients and our own rescue cases. We plan to resume our pre pandemic levels of veterinary services as soon as we can restore veterinary staffing levels again but this is continuing to prove challenging. We have also struggled to provide a full out of hours service and when we could not cover these shifts have had to outsource this cover to a local private veterinary out of hours service. This is a concern for us as we are aware that the costs at these out of hours vets are many times higher than the costs we charge to our low income clients and we know that the cost of these veterinary fees are much higher and are going to be beyond what many clients can afford.



Our main veterinary clinic at Canning Town is always busy and experiences a very high demand from the public to use our veterinary services. The clinic is equipped with four operating theatres, an intensive care ward as well as cat and dog wards to accommodate inpatients. The clinic is fully equipped with digital x-ray facilities, ultrasound, endoscopes, haematology and biochemistry machines. The veterinary team at Canning Town are also able to carry out many orthopaedic procedures in addition to general surgery. We have qualified staff 24 hours a day to care for inpatients.

PHOTO: Kitten requiring hand rearing.

Our Lewisham clinic is smaller with two operating theatres as well as cat and dog wards to accommodate inpatients. Our Lewisham centre is focused upon the care of rescue cases and supporting the veterinary care needs of animals through our welfare work in the community, whilst still providing basic veterinary services i.e neutering, microchipping, vaccinations and some treatments for private clients who are eligible for our services. Any critical care cases admitted at Lewisham are transferred to our Canning Town clinic should they require overnight care.

During 2020 we maintained our neutering charges to pet owners at £20 for a male cat, £25 for a female cat, from £65 for a male dog and £70 for a female dog. These charges are a fraction of the cost of private veterinary fees in London. However due to increasing costs of many of the essential supplies that our veterinary clinics use i.e drugs, vaccines etc we are in 2021 reviewing charges to clients for other procedures. We continue to work with other animal charities and through the use of neutering vouchers provided through neutering schemes e.g C4 and Cats Protection we are able to provide free neutering for cats when owners cannot afford our reduced costs.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2020**



Veterinary staff – Ethos

For veterinary staff who join our teams the work is busy but very interesting and rewarding. Vets often comment what a positive change it is not to work for an employer where they have to euthanise animals who still have a quality of life because an owner cannot afford the cost of treatment. We routinely deal with life threatening emergencies such as caesarians (as a condition of eligibility for our services we insist on neutering the cat or dog as well) pyometra (a potentially life threatening infection of the uterus – treatment is hysterectomy i.e neutering) and blocked bladder (a life threatening blockage of the bladder particularly common in male cats).

PHOTO: Orthopaedic surgery at our Canning Town clinic

Our vets treat a wide range of cases and through our rescue work see many complex and unusual illnesses and injuries that would not commonly be seen in private practice or may be euthanased due to cost consideration by other major charities. Some cats arrive in our care in shocking states with neglected infected injuries or are terribly sick for instance with cat flu or flea anaemia or malnutrition but where there is hope our vets can treat these animals and help them to regain health and find a new home.

The veterinary industry has been changing over the last decade as small independent vet owned private sector veterinary practices have increasingly being bought by large corporate companies. These companies are owned and run by people who are often not vets and are profit making companies. At first the changes seem slight as these chains tend to keep the name and any appearance of the original practice to maintain the familiarity of the local practice but the policies of the practice and ethos do change. We hear time and time again from clients who cannot afford the price rises and from clients and staff who are unhappy with the change of culture from what many described as the 'family feel' of their practice. Vet staff often describe feeling that they are just a small part and have reduced ability to decide on procedures, treatments and pricing.

At CHAT our senior vets work with the practice managers, charity management and Trustees to provide our veterinary services in line with the charities aims and objectives. We do need to raise an income from our veterinary services but our priority is the animals and we do find a way to help the animals that come into our centres and veterinary clinics and we have the flexibility to determine treatment plans and fund individual animals care. For our vet clinic clients we offer flexibility with treatments and the extra support that some of our clients need to be able to look after their pets this may include extra hospitalisation, payment plans or help with transport. As a charity with a non-destruction policy unless an animal is hopelessly injured or terminally ill and suffering then we will find a way that puts the animal first.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2020

Veterinary staff recruitment challenges

The recruitment and retainment of vets and vet nurses has been a challenge for the Trust for a number of years primarily because there is a shortage of veterinary staff in the U.K. . Many of our veterinary staff have come to the U.K from other European countries. The pandemic and uncertainty surrounding Brexit has been a concern for these staff some of whom have returned to their home countries. Pre Brexit over half of the U.K veterinary workforce qualified elsewhere in the U.K. (source British Veterinary Association) There is a lot of competition from other veterinary practices to attract veterinary staff and this has increased the average cost of vet staff salaries particularly in London. Many vets prefer the flexibility of finding employment through agencies and working as locums, whilst the Trust prefers to employ vets ourselves on permanent contracts we have had to employ vets via agencies and some locums which has also increased our costs through incurring agency fees.

In 2021 the impact of the pandemic combined with Brexit has intensified the challenges faced in recruiting veterinary staff. This is a problem not only for CHAT but for the entire UK veterinary profession who are struggling with severe shortage of veterinary staff which is affecting their ability to provide veterinary services.

Vets are recognised as a Shortage Occupation by the Migration Advisory Committee who concluded that vets are facing significant recruitment difficulties when the decision was made to re-add vets to the shortage Occupation List in July 2019. This addition helps to enable overseas vets to meet the qualification requirements to apply to work in the U.K by awarding them an extra 20 points towards the 70 points they need to obtain a work visa.



The introduction of a post Brexit work visa based system from 1st January 2021 does open up opportunities to recruit from the non European Economic Area (non EEA) as well as from the European Union (EU). As vets are a shortage occupation vets have priority visa status which should make it easier, quicker and less costly to hire from non-EU countries than pre Brexit. However post Brexit access to EU national vets has been restricted through the loss of freedom of movement for EU workers. The introduction of work visa's introduces another layer of administration for workers wishing to come from the EU.

In order to employ staff from overseas CHAT needs sponsorship licences which we had to apply for and have been awarded three sponsorship licences for 2021. We have so far used one licence to employ one vet who joined our Canning Town Team in April 2021. Activating the certificate cost and the agency fee cost £4985 in addition to salary. We currently have adverts running in the U.K and abroad for veterinary staff, but with the current Covid situation there has so far been little interest from vets abroad to relocate to the U.K. but we hope that this will improve.

Rescue services

During 2020 the pandemic did have an impact upon how we were able to carry out cat rescue work however our rescue teams at our three centres Lewisham S.E London, Canning Town, East London and our Sanctuary near Hastings in East Sussex continued to respond to emergency requests from the public to assist with unwanted, stray and abandoned cats and kittens. It was important to maintain social distancing and whilst this wasn't too much of an issue when assisting stray and feral cats outdoors staff could not initially enter people's homes to collect animals. Once the first lockdown eased our rescue teams were particularly busy trying to catch up with neutering stray and feral cat colonies to prevent numbers increasing further.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2020**

Stray and feral cats

Our expertise is with stray and feral cats and kittens and because of this we are kept very busy with requests to help such cats in London and the South East as well as for advice from all over the U.K and abroad. A lot of our time and effort is spent working in the areas local to our shelters humanely trapping, neutering and returning cats to locations where they will continue to be fed and have shelter.

Whilst many rescue missions are more routine we are frequently called to situations where stray cats and kittens are in great danger such as on building sites, on demolition sites or waste transfer sites. Our reputation with feral cat rescue means that rescue jobs involving stray and feral cats are routinely referred to us by other organisations.



PHOTO: Mother and kittens living at a second hand car dealers yard adjacent to the busy A13 in East London. All were brought to safety.

Our experienced rescue staff and volunteers are trained to humanely and effectively trap feral cats and kittens using specially designed equipment and techniques developed over many years.



During Kitten Season Spring to late Autumn our teams are daily coming to the aid of abandoned and stray mother cats and litters of kittens living outdoors. Young feral kittens are taken into our centres where they are socialised using techniques such as playing, hand feeding and gentle handling to get them used to people before being rehomed.

CASE: These new born kittens were discovered lying on the ground behind a wheelie bin in a front garden in East London. The mother cat ran off when the bin was moved. The front garden was so tiny, literally a couple of feet deep, this poor cat clearly didn't know where to have her kittens and was so desperate that she just had them on the concrete in the corner behind the bin.

Amanda one of our dedicated volunteers spent eight hours waiting on the street until the mother cat eventually returned after it had gone dark, when we were able to trap her and reunite her with the kittens. She was extremely hungry and turned out to be friendly so must have once been someone's pet.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020



PHOTO: Mum and her kittens reunited.

Elderly and otherwise 'un homeable' feral cats are released to live out their lives in comfort at our Sanctuary in East Sussex where they can choose between many sleeping shelters and sheds or to live in the main house. Our live in staff take care of the resident cats at the Sanctuary as well as those who are awaiting new homes and provide a rescue service for cats in the local area.

Where it is not safe to neuter and return feral cats or they will not have adequate food or shelter then we take them into our care and after neutering seek suitable new homes. Adult feral cats are rehomed in pairs or family groups to suitable outdoor homes such as farms, stables and smallholdings where they will have shelter and be fed. CHAT has over 50 years experience with relocating feral cats and has great success with doing so. We have seen an increase in the number of homes offered for feral cats as many people have become concerned about the risks involved with using poison to control rodents and seek a safer alternative as well as wanting to provide a new home to rescue cats in need.

In general we feel encouraged that we have seen a shift in perception about the value of feral cats and that a more humane approach is increasingly being adopted by the public. However we can never be complacent as cats breed so quickly that it is always a race against time to respond promptly to reports of stray and feral cats to neuter them promptly before more kittens are born. Maintaining progress in the areas we work in is therefore a major focus of our time and resources.

Educating pet owners about the importance of neutering their cats continues to be vital in order to reduce the numbers of unneutered stray cats who become the nucleus of every stray cat family. With many vets having stopped routine neutering during the lockdowns it has been more difficult for the public to get their pets neutered and there are waiting times for neutering which is a concern due to the risk of accidental matings and litters. With so many extra puppies and kittens being born during the pandemic to feed the high demand there are a lot more animals in need of neutering as well. We are concerned about a post pandemic population explosion and increased numbers of unwanted pets.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 OCTOBER 2020**



CASE STUDY: When Eleanor and Paul moved to their new home in East Ham in East London they immediately noticed lots of cats in their garden:

"About 10 would all sleep on a shed roof together and we figured they must be feral as that's unusual behaviour for pet cats. We started to put food out for them and as they dared to come closer we noticed one had an injured eye and two were clearly pregnant and we knew something needed to be done quickly.

Someone on a local Facebook group recommended a contact from CHAT and we got in touch to ask for help. They were all caught them all over a couple of evenings and they went off to CHAT to be neutered and chipped.

When the person from CHAT was releasing the cats back into our garden we made a comment that we'd probably come and adopt some kittens from the shelter once we were settled into the house as we'd love to have cats of our own. We were planning to keep

looking after and feeding the colony but didn't see them in the same way. She laughed and said "you already have cats". I'm ashamed to admit in my head I was thinking "I mean proper pet cats". But it turns out she was right and we're so glad! It's very cheesy to say but these guys completely changed our outlook on cats and the relationship you have with them as their 'human guardians'. I think people feel that you need to be able to hold or cuddle a cat to really feel a bond with them but it isn't true at all. Our colony brings us so much joy. They're completely mad and it's been wonderful to watch them turn from skinny, shy teenagers into fat adult cats who think we're their slaves.

Basically, moving into our house and getting these cats as an extra thrown in was one of the best things that ever happened to us! We think the work CHAT do is amazing and we're so grateful for the help you gave us! You changed the cats lives and ours. Eleanor, Paul and cats: Bruiser, Finn, Nelson, Turbot, Herbie, Callie, Freida, Priti, Lucy and Timi!"

Unwanted pets

We also take in pet cats who are in need of help and a new home after owners have died, been evicted, have allergies or where cats have behavioural issues or are simply no longer wanted. We work with cases of multi-cat households and hoarding situations where unneutered cats are breeding uncontrolled. There can be complex issues behind cases of hoarding and our rescue staff have a lot of experience in such cases and adopt a non authoritarian approach with owners which usually achieves a successful outcome.

Many calls for assistance with cats come to us from local authorities, housing providers, environmental health departments, social services and the police. These are often emergency calls involving cats in need of immediate assistance.

Where possible we support pet owners to be able to keep their pets and our rescue staff provide support with bringing cats in for neutering or veterinary treatment and returning them to owners when necessary. Every day through our rescue work we provide advice about cat care and advice about cat behaviour to enable people to be able to care for their pets. However it continues to be the case that many cats are still acquired all too easily without proper consideration for their future care and therefore our rescue centres provide an essential temporary refuge for these cats.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Renting and pets

Pre the pandemic a major reason for pets coming into our care in need of being rehomed was because of no pets policies in privately rented homes. Owners were often distraught at having to relinquish pets or face homelessness and their pets suffered from losing their homes and being parted from owners who loved them.

The Trust therefore welcomes the change in January 2021 from the government to introduce a New standard tenancy agreement to help renters with well behaved pets. Allowing pets is now the default position on the government's recommended model tenancy agreement. A tenant should make a written request to the landlord and if a landlord doesn't want their tenant to have a pet, they must object in writing within 28 days providing a good reason, such as in a small property where owning a pet would be impractical. Tenants will still have a legal duty to cover the costs of any damage caused by pets, but more tenants will be able to find suitable accommodation.

Microchipping and cats

In May 2021 the government announced that microchipping of pet cats is to soon become compulsory as part of an action plan for animal welfare. Microchipping is already compulsory for all dogs over 8 weeks old. CHAT has microchipped all the cats that we rehome and also all the feral and stray cats that we neuter and return (TNR) for many years. Microchips are very helpful in reuniting lost pets with their owners and on the whole CHAT welcomes this change as an aid to reducing the number of unclaimed stray cats. There may be some issues to consider with the implementation of this new law.

Unowned stray and feral cats. Many feeders of stray cats and cat charities who undertake neutering these cats do not want the responsibility of having these cats registered to themselves. At CHAT we made the decision many years ago to register feral and stray TNR cats to the Celia Hammond Animal Trust, then if in future these cats end up unclaimed at a vets or rescue centre or local authority animal welfare then we are contacted to assist with veterinary care and will take responsibility for them.

There are some issues with the administration of microchips to be overcome as there are several national microchip databases. Unregistered microchips and cases where a registered owner has neglected to update contact details are commonplace. This is frustrating and causes difficulties for animal charities and veterinary practices who cannot quickly reunite a pet with their owner and have to spend time trying to trace owners. However a microchip significantly increases the chances of a lost pet being reunited with an owner compared to a pet without a microchip.

Microchips are a very useful aid in reuniting lost pets and owners but sometimes there are ownership disputes particular with cats who by nature can roam and may have more than one home. The British Veterinary Association says that 'vets' primary role must be in providing veterinary care for animals, and they should not be put in the position of policing the law or untangling ownership disputes, which could result in people not seeking veterinary treatment.

We await further news on when this change in the law is to come into force and the detail.



CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

CASE "DOTTY": We collected Dotty as a stray in Blackheath and discovered that she had a microchip so we were able to reunite her with her owner. Where we found Dotty was 4.5 miles from home and she had been missing for six months: "One of my best and emotional birthday gifts I had received today was a call from Celia Hammond Animal Trust letting us know that our cat Dotty who has been missing for 6 months had finally been found. After months of searching and posting over social media she has finally at home safe and in her usual sleeping spot. Thank you so much for reuniting her with us and it has really made my birthday extra special this year"

Homing and Rescue Figures 2020

Despite the challenges due to the pandemic during 2020 our centres found new homes for 1,222 cats
Canning Town 513, Lewisham 580, Sanctuary 129

In 2019 we found permanent new homes for 2,014 animals, of which 2,004 were cats. This compared to a total of 1,577 animals in 2018

2019: Canning Town 882, Lewisham 780, Sanctuary 351 (2018: Canning Town 617, Lewisham 845 and Sanctuary 115)

Given the challenges we have faced during 2020 and the challenging natures of many of the cats that we rehomed we are pleased with this number.

We remain proud that the Trust has a strict non-destruction policy – unless animals are suffering with a terminal illness or are hopelessly injured and beyond veterinary help.

PHOTO: Bob was adopted from our Canning Town centre and has settled very well into his new home – he loves to play with a screwed up paper ball.

Volunteers

Due to the pandemic in order to minimise the number of people working in our centres we took the decision to stop recruiting new volunteers to work hands on at our London centres and Sanctuary. A smaller number of dedicated regular volunteers did continue and formed an essential part of our animal care teams at our centres. A few had been furloughed from their usual employment and we are especially grateful to those who gave extra time and worked as though they were full time members of our teams.

In pre – pandemic times each centre benefits from the help of around 30 volunteers who spare their time to assist with the day to day care of the rescued cats in our centres, carrying essential cleaning and feeding as well as spending quality time socialising our often nervous or traumatised rescued cats.

Volunteers also assist our homing team by fostering cats and litters of kittens in their homes and during the pandemic this extra help was invaluable in helping to relieve pressure on our centres.

We are looking forward to gradually welcoming volunteers to our centres again soon.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Wider Community Benefit

Our services both Veterinary and Rescue continue to be of considerable public benefit.

- Our neutering services for pet cats and dogs prevent the birth of unwanted litters of kittens and puppies, litters who could end up stray or abandoned on the streets.
- Our neutering services for stray and feral cats prevent these colonies of cats from further breeding uncontrolled to the point where their numbers could be considered a nuisance in the community. Whilst smaller groups of neutered feral cats can have a positive contribution in a neighbourhood through acting as a rodent control larger groups can be regarded as a problem particularly in built up residential areas.
- The provision of microchipping at our clinics helps to reunite many lost cats and dogs with their owners and helps reduce pressure on council pounds and rescue centres
- The wealth of advice provided by our rescue, homing and veterinary clinic reception teams about responsible pet ownership helps cat and dog owners to be good owners and avoid potentially allowing their pet to create a nuisance to neighbours.
- The benefits of pets to their owners are often underestimated. For many people their pets bring a sense of purpose and joy to their lives. Caring for and walking a dog and meeting and talking to other dog owners is a social activity that dramatically improves the health and quality of their lives. A cat can provide valuable company to an elderly or lonely person. Our low cost veterinary services enable many owners who could not otherwise afford to treat their pets to access quality veterinary care.
- Our rescue services are a valuable community service. We are contacted daily for help not only by individual members of the public but by local authorities, housing associations, councils, environmental health, private landlords, hostels, police, hospitals to assist with owned, stray and abandoned cats who are in need of help. Our dedicated staff and volunteers are able and willing to attend and assist promptly in an emergency and have the expertise to assist with nervous and feral cats.

London is a city with extremes of wealth and poverty often side by side. Our Canning Town clinic in East London and Lewisham clinic in S.E London are both in areas that faces increase levels of poverty and challenges such as overcrowded and poor housing. A report by Trust for London – “London’s Poverty Profile 2020” reports that 28% (2.5 million) people in London live in poverty compared to 22% nationally. Housing costs for those living in poverty account for 56% of their net income compared to 37% nationally. 74% of adults classified as living in poverty are from working households, this figure was 62% a decade ago.

In the times ahead as government support schemes such as Furlough come to an end and businesses try to pick up the pieces there could be increased redundancies leading to more low income households. When money is tight it is inevitably animals that lose out as their owner’s priority is paying rent, bills and feeding their families. An unexpected vet bill can be completely unaffordable and our low cost veterinary services are the only way these owners can afford to treat and keep their much loved family pet.

Income

As is the case with all animal charities the Celia Hammond Animal Trust receives no government funding.

Veterinary Clinic Income.

We receive an income from our veterinary clinics but this is insufficient to cover the running costs of the clinics and the additional costs have to be met via charity funds. Our rescue and rehoming activities are reliant upon donations and legacies to fund this area of our work. Fundraising and public awareness of our work is therefore very important.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Clients using our veterinary clinic services are charged a low cost charge for the treatment that their pet receives. Ideally these fees should cover the cost of providing the treatment but in reality many animals are treated where owners cannot pay or are strays where no one will pay so the charity has to meet these costs and the clinics are not self funding.

We regularly review our costs but in the interests of animal welfare we are keen to keep our fees as low as we can so as to remain affordable for pet owners who need our help.

In 2019 provision of low cost veterinary services accounted for £1,236,676 of the Trusts income. During the pandemic our veterinary services were restricted at times to emergency only services and with the need to implement social distancing and well spaced appointments our capacity to provide veterinary services was reduced. In 2020 the veterinary clinic income was £1,189,126

Veterinary services are charged at cost rather than to make a profit and at times are subsidised via charity funds where an owner cannot afford even our reduced charges. A reduction in work load therefore does not necessarily lead to a loss as it is usually the case that the more work we do the greater the cost and strain on charity finances.

Charity shop

The Trust has one charity shop at its Head office site. This shop is classed as non-essential retail and had to be closed during lockdowns and inbetween due to reluctance of elderly volunteers to be customer facing. The pandemic has impacted the charity shop income by around 75%. Whilst the charity shop income is a useful income source the Trust is not reliant on this charity shop income in the same way that some other charities are. Online sales of some donated goods were able to continue quite successfully via the Celia Hammond Animal Trust ebay shop.

Events and Open Days

Events such as cat adoption open days and Summer Open Days at the Trusts centres have not been able to go ahead during the pandemic. These open days and events are largely for information purposes rather than direct fundraising. Although these have not been able to be held the absence of these events has not in the short term significantly affected income although the Trustees are aware that these events are useful in maintaining longer term support for the charity.

Regular Giving

The Trusts fundraising primarily utilises social media appeals and direct mailings, these have so far not been adversely affected. Standing Orders have decreased by 7.85%

2019 - £65,112
2020 - £60,060

The charity does not receive any central government funding or regular grants from other organisations. The Trust has received £40,000 Covid relief Grants during 2020.

Fundraising

We are fortunate to have some very loyal supporters. Our small head office team run a supporter database and keep in touch with our supporters via email communications, postal updates and by using social media. During the pandemic our online communications have been particularly important for keeping in contact with our supporters and also for fundraising appeals.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Legacies

Legacies continue to be the Trust's biggest source of income and we received a total of £912,376 in the current financial year.

Below is an outline of post year end legacies received:

The Trust was left a substantial and generous legacy of £632,000 by Frank Knight a long term supporter from East London. We are extremely grateful for Frank's generosity in bequeathing this legacy to the Trust.

A legacy of £ 170,000 was left to the Trust by valued and long term supporter Eileen Clarke.

The Trust received a legacy of £170,000 in March 2021 towards our Lewisham centre. Trustees agreed to re-start plans at the Lewisham Centre for the replacement of cattery accommodation. Whilst the legacy is not sufficient to complete the project it is a significant amount of money to get the project started and once underway the Trust would be in a better position to fundraise to complete the project. For more information about this project see under Future Plans.

The Sanctuary also received a restricted legacy of £150,000 – plans for which have not yet been agreed. A three-bedroom flat that was left to the charity on the Isle of Dogs flat is currently on the market for sale at circa £320,000.

Donations

During the first lockdown the Trust was very generously supported with gifts in kind to help feed and care for the animals at our centres. These donations included cat food, bedding – new and second hand and cat toys. The value was approx £15,000 Subsequent appeals also brought in donations although not to quite the same amount.

PHOTO: Cat food donations arrive at our Greenacres Sanctuary.

Impact of Covid-19 on charity Reserves

The Trusts income is vulnerable to fluctuations in donor generosity and to safeguard against these it is essential for the Trust to have sufficient unrestricted funds available should income fall and a buffer to keep the charity operational. Reserves must also safeguard the future of over 700 cats in our care at any time including providing a permanent residence to 127 animals at our Sanctuary should our financial situation deteriorate to such a point that the charity can no longer continue at its present level.



The Trust has a reserves policy that we feel safeguards the animals in the charities care and provides us with emergency reserves to enable us to be able to wind up the charity in the event of financial disaster. Our reserves policy is one million which is equivalent to 4 months running costs. The Trustees consider that the current level is sufficient to cover any shortfall in the event of unexpected financial difficulties.

During the pandemic it has not been necessary to use reserve funds to support the running of the charity.

Details of the current reserves held are shown in the reserves policy section.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Charity Code of Governance

The Trustees took time in 2019 to consider the New Charity Code of Governance and the Trust's position has not substantially changed since then. The Trustees invest a great deal of time and energy in the charity and believe passionately in the cause of animal welfare and the charity's aims and objectives. The Trustees are up to date with and have a good understanding of the role of the charity and the charity's current activities and the day to day challenges and issues faced in providing these services and meeting the CHAT's aims and objectives.

The Trust has grown in size and scale since its founding as a charity in 1986 with the most rapid phase of growth and change being since the establishment of the charity's two London clinics in 1995 and 1999. A more structured approach to the management of the charity has increasingly become necessary in order to comply with regulation and legislation e.g employment law, health and safety etc. A senior management team comprising senior veterinary staff, rescue and homing and Head office administrators oversee the day to day running of the charity's activities and meet regularly with Trustees to ensure the smooth running and provision of charitable services.

The Trustees are aware of the importance of the public's confidence and trust in charities. It has always been charity policy not to adopt high pressure fundraising activities such as cold calling, door to door, street fundraising or the sale of our supporter database mailing list. As such the charity has not been involved in any of the high pressure fundraising activities that have resulted in recent public scandals for some other charities. The proportion of charity funds spent on fundraising and administration has traditionally been very low. The Trusts funds are spent on front line services and because finances are limited the Trustees strive to be as cost effective as possible when approving any necessary expenditure.

The Trustees have considered the guidelines for larger charities that are contained within the Charity Code of Governance guidelines. However much of the boards approach is currently more in keeping with the guidelines recommended for smaller charities. The Trust has grown from small charity status and in the Trustees opinion is currently a medium size charity. This brings its own challenges as the Trust does not currently have the ability to attract the potential financial support that a larger charity could but does face the increasing operating costs and challenges that come with growth. The Trustees are confident that the board will meet these challenges and agreed to look to recruit additional Trustees to bring new skills to the board.

On February 22nd 2021 the board appointed a new Trustee Christine Beaumont-Kerridge who brings a wealth of animal welfare experience, charity governance experience and financial acumen as a chartered accountant. Christine Kerridge has had a long history working with animal welfare charities and was instrumental in the establishment of the C4 free cat neutering scheme which operates through veterinary practices within the M25. Errol Fuller retired as a Trustee on 19th April 2021. The Trustees will seek to appoint more Trustees as the pandemic eases and face to face meetings become possible again.

Projects during 2020

Due to the pandemic and plans and projects were put on hold as we focused on the changing situation and delivering our veterinary and rescue services as best we could in line with the current guidelines. The only 'project' completed in 2020 was out of necessity. Our Lewisham veterinary clinic had a replacement shop front and front door installed in November 2020 as the aged aluminium main veterinary clinic shop front door became broken and was unrepairable.

Head Office administration: As a consequence of the pandemic more of the Head Office records have been and are in the process of being moved online which will lead to swifter and more efficient accounting and auditing in future.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Future plans

At the moment the Trustees are taking a very cautious approach to the future as we await to see how the pandemic progresses and what the continuing impact will be on the U.K. We feel reassured that we are in a similar financial position to 2019 but are cautious about our future financially as we are anticipating that the economy will face difficulties in the post pandemic recovery and that donations to the charity may be impacted. However we have received a legacy to be specifically used at our Lewisham centre and we do have a major project pending at Lewisham that we would like this legacy to contribute towards.

Opened to the public in 1995 the Lewisham veterinary clinic and rescue centre building currently comprises four Victorian terraced buildings that have been linked together. The majority of the indoor cattery accommodation has been in need of an upgrade for some time. The Trustees would like to upgrade and improve the facilities to provide spacious easy to clean walk in style cattery pens similar to those installed at Canning Town in 2016. Primarily we want to provide a nicer stay for cats in our care whilst awaiting new homes. Secondly there are proposals that the Government has already consulted on to bring in regulations to licence animal rescue centres which will include minimum standards and sizes for accommodation, this will be similar to the licensing of boarding cattery establishments and breeders.

The current building does not have enough space to accommodate replacing existing accommodation with walk in style pens but the Trust owns a disused shop and warehouse/ workshop at the rear of the existing veterinary clinic and rescue centre which the Lewisham centre currently uses for storage. Planning permission has previously been granted to redevelop the site into a two storey cattery building providing twenty indoor spacious 'walk in' style cattery pens and a reception area. This project was put on reserve whilst we prioritised the Canning Town project in 2014-2016.

We have appointed a local architect to review the project and carry out a feasibility study into two options – new build and part renovation of No.1 Friendly Street or demolition of No.1 Friendly Street and a complete new build. We are keen to find the most cost effective option and investigate whether we could commence the project as two stages.

We still have our lovely external cattery "The Coco Markus cattery block" donated very generously by Mrs MH Markus.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Reserves policy and going concern

Charity commission guidance defines free reserves as income that becomes available to the charity and is to be expended at the Trustees' discretion in furtherance of any of the charity's objects, but is not yet spent, committed or designated. In accordance with Charity Commission guidance, the designated reserves represent the fixed asset required to deliver the charity's objectives/ At the balance sheet date, the charity's reserves comprised the following :-

	2020	2019
Total reserves	3,435,560	3,356,893
Less:		
Designated reserves	(951,054)	(1,029,525)
Free reserves	2,484,506	2,326,368

The charity needs free reserves both to enable it to progress to completion its long-term projects and to protect its current activities, in order to allow the Trustees to meet their responsibilities and ensure that it continues to operate on a going concern basis. The Trustees have examined the needs, risks and challenges faced by the charity in both the short and medium term, along with relevant financial forecasts and have formulated a policy to meet those needs.

The Trusts income is vulnerable to fluctuations in donor generosity and to safeguard against these it is essential for the Trust to have sufficient unrestricted funds available should income fall and a buffer to keep the charity operational. Reserves must also safeguard the future of over 700 cats in our care at any time including providing a permanent residence to 127 animals at our Sanctuary should our financial situation deteriorate to such a point that the charity can no longer continue at its present level.

The Trust has a reserves policy that we feel safeguards the animals in the charities care and provides us with emergency reserves to enable us to be able to wind up the charity in the event of financial disaster. Our reserves policy is one million which is equivalent to 4 months running costs. The Trustees consider that the current level is sufficient to cover any shortfall in the event of unexpected financial difficulties.

As at 31 October 2020, the Trust had 8.9 months (2019 – 8.3) of running costs in free reserves. The Trust is mindful of ongoing implications of the covid 19 pandemic so are comfortable with the level of reserves held and the increase in reserves this year is due to the revaluation of an investment property.

Anticipated income in 2021.

The Trust was very generously left a house in East London in 2020 by Mr F. Knight a great supporter of the Trusts work. We are extremely grateful to Franks generosity in bequeathing his home to the Trust. The property recently sold for in excess of £600,000.

The Trust will continue with the sale of a piece of land in Aldgate although this sale is much more complex due to a boundary dispute. The value of the land is approx. £600,000.

The Trust currently receives rental income from a property in Chatham. The lease expires Jan 2022. A review on the way forward for the site will be undertaken by the Trustees in November 2021

The Trust has not seen a decrease in support for our work. The demand for veterinary services at our London clinics currently greatly exceeds our capacity. We have no reason to anticipate that this demand will decrease, in fact we anticipate that it will increase due to the impact of post pandemic recession and the increase in pet ownership as a consequence of the acquisition of lockdown pets.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Based on the above, the Trustees have reasonable expectation that it has enough resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the group and of the incoming resources and application of resources of the group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity and the group's transactions and disclose with reasonable accuracy at any time the financial position of the group and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 31 August 2021 and signed on their behalf by:

Celia Hammond

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CELIA HAMMOND ANIMAL TRUST

Opinion

We have audited the financial statements of Celia Hammond Animal Trust (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 October 2020 set out on pages 27 to 44. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 October 2020 and of the group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CELIA HAMMOND ANIMAL TRUST

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charity has not kept sufficient accounting records; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities

CELIA HAMMOND ANIMAL TRUST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CELIA HAMMOND ANIMAL TRUST

(Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe U.K. LLP

Statutory Auditor

Riverside House
40 - 46 High Street
Maidstone
Kent
ME14 - 1JH

Date: 31 August 2021

Crowe U.K. LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

CELIA HAMMOND ANIMAL TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2020

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies	2	1,682,672	1,682,672	2,463,449
Charitable activities	3	1,189,127	1,189,127	1,236,677
Other trading activities		40,561	40,561	30,832
Investments	4	85,318	85,318	96,235
Total income and endowments		2,997,678	2,997,678	3,827,193
Expenditure on:				
Raising funds		28,135	28,135	35,737
Charitable activities	7	3,330,876	3,330,876	3,274,574
Total expenditure	5	3,359,011	3,359,011	3,310,311
Net income / (expenditure) before other recognised gains and losses				
Gains on revaluations of fixed assets	10	(361,333) 440,000	(361,333) 440,000	516,882 -
Net movement in funds		78,667	78,667	516,882
Reconciliation of funds:				
Total funds brought forward		3,356,893	3,356,893	2,840,011
Total funds carried forward		3,435,560	3,435,560	3,356,893

The notes on pages 31 to 44 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CONSOLIDATED BALANCE SHEET
AS AT 31 OCTOBER 2020**

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	10	951,054		1,029,965	
Investment property	11	1,400,000		960,000	
Total tangible assets			2,351,054		1,989,965
Investments	12		77		77
			2,351,131		1,990,042
Current assets					
Debtors	13	183,219		243,420	
Cash at bank and in hand		1,067,888		1,296,722	
		1,251,107		1,540,142	
Creditors: amounts falling due within one year	14	(166,678)		(173,291)	
Net current assets			1,084,429		1,366,851
Net assets			3,435,560		3,356,893
Charity Funds					
Unrestricted funds	15		3,435,560		3,356,893
Total funds			3,435,560		3,356,893

The financial statements were approved by the Trustees on 31 August 2021 and signed on their behalf, by:

The notes on pages 31 to 44 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CHARITY BALANCE SHEET
AS AT 31 OCTOBER 2020**

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	10	950,614		1,029,525	
Investment property	11	1,400,000		960,000	
Total tangible assets			2,350,614		1,989,525
Investments	12		79		79
			2,350,693		1,989,604
Current assets					
Debtors	13	185,197		274,645	
Cash at bank		1,065,297		1,265,277	
		1,250,494		1,539,922	
Creditors: amounts falling due within one year	14	(165,627)		(172,633)	
Net current assets			1,084,867		1,367,289
Net assets			3,435,560		3,356,893
Charity Funds					
Unrestricted funds			3,435,560		3,356,893
Total funds			3,435,560		3,356,893

The financial statements were approved by the Trustees on 31 August 2021 and signed on their behalf, by:

The notes on pages 31 to 44 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2020**

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	17	(301,007)	374,030
Cash flows from investing activities:			
Dividends, interest and rents from investments		85,318	96,235
Purchase of tangible fixed assets		(13,145)	-
Net cash provided by investing activities		72,173	96,235
Change in cash and cash equivalents in the year		(228,834)	470,265
Cash and cash equivalents brought forward		1,296,722	826,457
Cash and cash equivalents carried forward	18	1,067,888	1,296,722

The notes on pages 31 to 44 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Celia Hammond Animal Trust constitutes a public benefit entity as defined by FRS 102.

The Statement of financial activities (SOFA) and Balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the charity alone as permitted by.

1.2 Going concern

Accounting standards require the trustees to consider the appropriateness of the going concern basis when preparing the financial statements. The trustees have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future for the reasons outlined in the Trustees report.

The company therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

1. Accounting Policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.5 Basis of consolidation

The financial statements consolidate the accounts of Celia Hammond Animal Trust and all of its subsidiary undertakings ('subsidiaries').

The income and expenditure account for the year dealt with in the accounts of the charity was £78,667 (2019 - £516,882).

1.6 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	4% straight line
Motor vehicles	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Computer equipment	-	33% straight line

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

1. Accounting Policies (continued)

1.7 Investments and investment properties

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities.

i) Subsidiary undertakings

Investments in subsidiaries are valued at cost less provision for impairment.

ii) Investment properties

The Trustees' policy is to revalue the company's investment properties at each reporting date.

The 2020 valuations were made by the Trustees based on valuations carried out by Watson Day in 2018, on an open market value for existing use basis.

No depreciation is provided in respect of investment properties in accordance with section 16 of FRS 102 "Investment Property".

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020

1. Accounting Policies (continued)

1.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Donations	694,857	694,857	716,560
Legacies	912,176	912,176	1,746,889
Grants	75,639	75,639	-
Total donations and legacies	1,682,672	1,682,672	2,463,449
<i>Total 2019</i>	<i>2,463,449</i>	<i>2,463,449</i>	

Grant income relates to support received from the UK Government due to the Covid 19 pandemic. Income received from the Coronavirus Job Retention scheme was £36,639 and in relation to business grants from local councils was £40,000.

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

3. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Provision of veterinary services	1,189,127	1,189,127	1,236,677
	<u> </u>	<u> </u>	<u> </u>
<i>Total 2019</i>	<u>1,236,677</u>	<u>1,236,677</u>	

4. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Investment income - local investment properties	85,318	85,318	96,235
	<u> </u>	<u> </u>	<u> </u>
<i>Total 2019</i>	<u>96,235</u>	<u>96,235</u>	

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

5. Analysis of Expenditure by expenditure type

	Staff costs 2020 £	Depreciation 2020 £	Other costs 2020 £	Total 2020 £	Total 2019 £
Expenditure on raising voluntary income	-	-	2,514	2,514	7,516
Expenditure on fundraising trading	13,928	-	11,692	25,620	28,221
Costs of raising funds	13,928	-	14,206	28,134	35,737
Provision of veterinary services	1,742,390	84,471	1,210,385	3,037,246	3,007,700
Provision of sanctuary to animals	9,987	7,585	271,059	288,631	262,374
Charitable activities	1,752,377	92,056	1,481,444	3,325,877	3,270,074
Expenditure on governance	-	-	5,000	5,000	4,500
	1,766,305	92,056	1,500,650	3,359,011	3,310,311
<i>Total 2019</i>	<i>1,831,127</i>	<i>93,195</i>	<i>1,385,989</i>	<i>3,310,311</i>	

6. Support costs

	Fundraising expenses £	Provision of veterinary services £	Provision of sanctuary to animals £	Total 2020 £	Total 2019 £
Other	-	10,410	-	10,410	10,362
Facilities	1,401	98,764	9,712	109,877	110,595
Staff costs	1,283	112,789	9,987	124,059	128,325
Depreciation	-	84,471	7,585	92,056	93,195
	2,684	306,434	27,284	336,402	342,477
<i>Total 2019</i>	<i>3,704</i>	<i>311,592</i>	<i>27,181</i>	<i>342,477</i>	

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

7. Governance costs

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Governance Auditors' remuneration	5,000	5,000	4,500
	<u>5,000</u>	<u>5,000</u>	<u>4,500</u>

8. Net income/(expenditure)

This is stated after charging:

	2020 £	2019 £
Depreciation of tangible fixed assets: - owned by the charitable group	92,056	93,195
Auditor's remuneration - audit	5,000	4,500
	<u>97,056</u>	<u>97,695</u>

9. Staff costs

Staff costs were as follows:

	2020 £	2019 £
Wages and salaries	1,631,760	1,697,103
Social security costs	105,728	109,440
Other pension costs	28,817	24,584
	<u>1,766,305</u>	<u>1,831,127</u>

The average number of persons employed by the charity during the year was as follows:

	2020 No.	2019 No.
Veterinary services	82	81
Sanctuary	13	12
Management	4	4
Finance	1	1
	<u>100</u>	<u>98</u>

No employee received remuneration amounting to more than £60,000 in either year.

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

10. Tangible fixed assets

Group	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost					
At 1 November 2019	2,053,130	93,731	436,835	63,919	2,647,615
Additions	-	13,145	-	-	13,145
At 31 October 2020	2,053,130	106,876	436,835	63,919	2,660,760
Depreciation					
At 1 November 2019	1,065,639	77,893	410,199	63,919	1,617,650
Charge for the year	77,725	8,261	6,070	-	92,056
At 31 October 2020	1,143,364	86,154	416,269	63,919	1,709,706
Net book value					
At 31 October 2020	909,766	20,722	20,566	-	951,054
At 31 October 2019	987,491	15,838	26,636	-	1,029,965
Charity					
Cost					
At 1 November 2019	2,053,130	90,631	433,887	63,919	2,641,567
Additions	-	13,145	-	-	13,145
At 31 October 2020	2,053,130	103,776	433,887	63,919	2,654,712
Depreciation					
At 1 November 2019	1,065,639	75,799	406,685	63,919	1,612,042
Charge for the year	77,725	8,261	6,070	-	92,056
At 31 October 2020	1,143,364	84,060	412,755	63,919	1,704,098
Net book value					
At 31 October 2020	909,766	19,716	21,132	-	950,614
At 31 October 2019	987,491	14,832	27,202	-	1,029,525

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

11. Investment property

	Freehold investment property £
Group and Charity Valuation	
At 1 November 2019	960,000
Surplus/(deficit) on revaluation	440,000
At 31 October 2020	<u>1,400,000</u>

The 2020 valuations were made by the Trustees based on valuations carried out by Watson Day in 2018, on an open market value for existing use basis.

The Trustees have carried out an assessment in the current year based on current market values.

12. Fixed asset investments

	Listed securities £
Group Market value	
At 1 November 2019 and 31 October 2020	<u>77</u>

Group investments at market value comprise:

	2020 £	2019 £
Listed investments	<u>77</u>	<u>77</u>

All the fixed asset investments are held in the UK

	Listed securities £	Sub total carried forward £
Charity Market value		
At 1 November 2019 and 31 October 2020	<u>77</u>	<u>77</u>
	Sub total brought forward £	Shares in group undertakings £
Charity Market value		Total £
At 1 November 2019 and 31 October 2020	<u>77</u>	<u>2</u>
		<u>79</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

12. Fixed asset investments (continued)

Charity investments at market value comprise:

	2020	<i>2019</i>
	£	<i>£</i>
Listed investments	77	<i>77</i>
Group	2	<i>2</i>
Total	79	<i>79</i>

All the fixed asset investments are held in the UK

13. Debtors

	Group		Charity	
	2020	<i>2019</i>	2020	<i>2019</i>
	£	<i>£</i>	£	<i>£</i>
Amounts owed by group undertakings	-	<i>-</i>	10,365	<i>31,275</i>
Other debtors	10,904	<i>7,350</i>	2,516	<i>7,300</i>
Prepayments and accrued income	172,315	<i>236,070</i>	172,316	<i>236,070</i>
	183,219	<i>243,420</i>	185,197	<i>274,645</i>

14. Creditors: Amounts falling due within one year

	Group		Charity	
	2020	<i>2019</i>	2020	<i>2019</i>
	£	<i>£</i>	£	<i>£</i>
Bank loans and overdrafts	-	<i>3,776</i>	-	<i>3,776</i>
Trade creditors	70,953	<i>67,667</i>	70,444	<i>67,665</i>
Other taxation and social security	65,610	<i>74,819</i>	65,568	<i>74,672</i>
Other creditors	19,465	<i>16,369</i>	19,465	<i>16,369</i>
Accruals and deferred income	10,650	<i>10,660</i>	10,150	<i>10,151</i>
	166,678	<i>173,291</i>	165,627	<i>172,633</i>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

15. Statement of funds

Statement of funds - current year

	Balance at 1 November 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 October 2020 £
Designated funds						
Designated Funds	1,029,525	-	(92,056)	13,145	-	950,614
General funds						
General Funds	2,327,368	2,997,678	(3,266,955)	(13,145)	440,000	2,484,946
Total Unrestricted funds	3,356,893	2,997,678	(3,359,011)	-	440,000	3,435,560
Total of funds	3,356,893	2,997,678	(3,359,011)	-	440,000	3,435,560

Statement of funds - prior year

	Balance at 1 November 2018 £	Income £	Expenditure £	Balance at 31 October 2019 £
Designated Funds	1,122,720	-	(93,195)	1,029,525
General Funds	1,717,291	3,827,193	(3,217,116)	2,327,368
Total of funds	2,840,011	3,827,193	(3,310,311)	3,356,893

The designated fund represents the value of fixed assets used in the delivering of the charitable objectives of the Trust.

Transfers relate to fixed assets purchased from unrestricted funds and transferred to the fixed asset fund.

Summary of funds - current year

	Balance at 1 November 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 October 2020 £
Designated funds	1,029,525	-	(92,056)	13,145	-	950,614
General funds	2,327,368	2,997,678	(3,266,955)	(13,145)	440,000	2,484,946
	3,356,893	2,997,678	(3,359,011)	-	440,000	3,435,560

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

15. Statement of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 November 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 October 2019 £</i>
Designated funds	1,122,720	-	(93,195)	1,029,525
General funds	1,717,291	3,827,193	(3,217,116)	2,327,368
	<u>2,840,011</u>	<u>3,827,193</u>	<u>(3,310,311)</u>	<u>3,356,893</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	951,053	951,053
Fixed asset investments	77	77
Investment property	1,400,000	1,400,000
Current assets	1,251,108	1,251,108
Creditors due within one year	(166,678)	(166,678)
	<u>3,435,560</u>	<u>3,435,560</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	1,029,964	1,029,964
Fixed asset investments	77	77
Investment property	960,000	960,000
Current assets	1,540,143	1,540,144
Creditors due within one year	(173,291)	(173,291)
	<u>3,356,893</u>	<u>3,356,894</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

17. Reconciliation of net movement in funds to net cash flow from operating activities

	Group
	2020
	2019
	£
	£
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(361,333) 516,882
Adjustment for:	
Depreciation charges	92,056 93,195
Dividends, interest and rents from investments	(85,318) (96,235)
Decrease/(increase) in debtors	60,201 (154,977)
(Decrease)/increase in creditors	(6,613) 15,165
Net cash (used in)/provided by operating activities	(301,007) 374,030

18. Analysis of cash and cash equivalents

	Group
	2020
	2019
	£
	£
Cash in hand	1,067,888 1,296,722
Total	1,067,888 1,296,722

19. Related party transactions

During the year Naomi Sheen was paid £7,329 (2019 - £7,329) for employment services as a cat rehoming co-ordinator with the Lewisham Branch of the charity – a position held since 2001 and prior to becoming a Trustee. Naomi Sheen's continued employment in this position has been notified to and authorised by the Charity Commission.

During the year the charity paid rentals of £5,200 (2019 - £5,200) on a building owned by Ms C Hammond, a Trustee, in respect of accommodation for employees. This amount is subject to a formal lease and is considered to be substantially less than market rate for such a property.

During the year CHAT Trading Limited paid the Trust £8,000 (2019 - £8,000) in rent. CHAT Trading Limited paid £39,013 (2019 - £17,400) via gift aid. At the year end, CHAT Trading Limited owed the Trust £10,365 (2019 - £31,275).

20. Principal subsidiaries

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

20. Principal subsidiaries (continued)
CHAT Trading Limited

Subsidiary name	CHAT Trading Limited
Company registration number	03055752
Basis of control	Shareholding
Equity shareholding %	100%
Total assets as at 31 October 2020	£ -
Total liabilities as at 31 October 2020	£ -
Total equity as at 31 October 2020	£ -
Turnover for the year ended 31 October 2020	£ 77,460
Expenditure for the year ended 31 October 2020	£ 23,247
Profit for the year ended 31 October 2020	£ 39,013