

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.

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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.

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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

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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.



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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.

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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.

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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.

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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.

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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.

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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.

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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

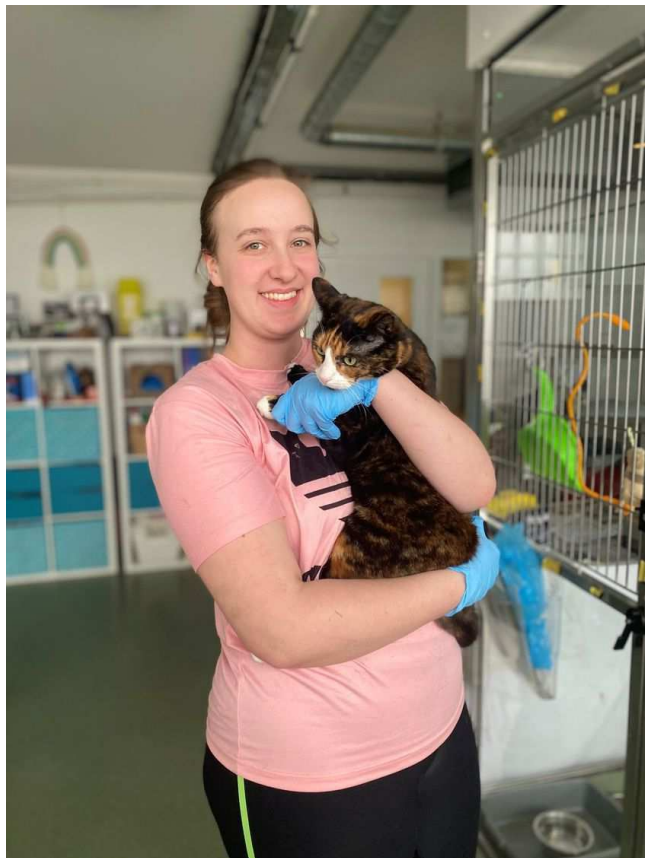


Photo: Animal care at our Canning Town Centre.

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.

CELIA HAMMOND ANIMAL TRUST

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				
Gains on revaluations of fixed assets	10	(74,433) 170,000	(74,433) 170,000	(361,333) 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		951,053	
Investment property	11	1,570,000		1,400,000	
Total tangible assets			2,452,731		2,351,053
Investments	12		77		77
			2,452,808		2,351,130
Current assets					
Debtors	13	160,582		183,220	
Cash at bank and in hand		1,045,870		1,067,888	
			1,206,452		1,251,108
Creditors: amounts falling due within one year	14	(128,133)		(166,678)	
Net current assets			1,078,319		1,084,430
Net assets			3,531,127		3,435,560
Charity Funds					
Unrestricted funds	15		3,531,127		3,435,560
Total funds			3,531,127		3,435,560

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
	<hr/>	<hr/>	<hr/>
Total donations and legacies	2,140,396	2,140,396	1,682,672
	<hr/>	<hr/>	<hr/>
<i>Total 2020</i>	<i>1,682,672</i>	<i>1,682,672</i>	
	<hr/>	<hr/>	

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
	<u> </u>	<u> </u>	<u> </u>
<i>Total 2020</i>	<u>1,189,127</u>	<u>1,189,127</u>	

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income - local investment properties	55,909	55,909	85,318
	<u> </u>	<u> </u>	<u> </u>
<i>Total 2020</i>	<u>85,318</u>	<u>85,318</u>	

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	5,000	5,000	5,000

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	5,000	5,000

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
	1,705,995	1,766,305

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
	90	100

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 £
Charity Market value		Total £
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>
	<hr/>	<hr/>
Total	79	<i>79</i>
	<hr/>	<hr/>

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>
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	160,582	<i>183,220</i>	216,424	<i>185,198</i>
	<hr/>	<hr/>	<hr/>	<hr/>

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>
	<hr/>	<hr/>	<hr/>	<hr/>
	128,133	<i>166,678</i>	126,771	<i>165,627</i>
	<hr/>	<hr/>	<hr/>	<hr/>

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

	<i>Balance at 1 November 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains, (Losses)</i>	<i>Balance at 31 October 2020</i>
	£	£	£	£	£	£
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

	<i>Unrestricted funds 2020</i>	<i>Total funds 2020</i>
	£	£
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