

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2022

CELIA HAMMOND ANIMAL TRUST

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CELIA HAMMOND ANIMAL TRUST

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

Trustees

C Hammond
N Sheen
C Beaumont-Kerridge

Charity registered number

293787

Principal office

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

Auditors

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

Bankers

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

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2022

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Governing Document

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

Trustees

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

Celia Hammond
Naomi Sheen
C Beaumont-Kerridge

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

Recruitment and Appointment of New Trustees

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

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

Policies and Procedures for the Induction and Training of Trustees

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

Pay Policy for Senior Staff

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

The Organisational Structure

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

Subsidiary

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

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

OBJECTIVES AND ACTIVITIES

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

The charity's objects are:-

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

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

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

THE CONTRIBUTION OF VOLUNTEERS

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

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

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

The charity currently has around 200 active volunteers.

GOING CONCERN

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

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

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

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

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

FINANCIAL REVIEW

Achievements and performance

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

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

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

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

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

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

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

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

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



PHOTO ABOVE: Staff at our Lewisham Veterinary Clinic

CELIA HAMMOND ANIMAL TRUST

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

Our Main Activities involved:

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

Veterinary Services

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

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

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

Ginny's Story

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

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



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

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



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

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



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

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

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

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

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

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

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

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

Romeo's Story

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



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

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

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

Cost of Living Crisis

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

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

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

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

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

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



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

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

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

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

Veterinary staff recruitment challenges

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

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

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

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

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

CELIA HAMMOND ANIMAL TRUST

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

Rescue services

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



Variety's story

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

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

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

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



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

Our Cat Rescue Work.

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

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

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



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



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

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

Unwanted pets

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

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

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

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



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

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

Sanctuary

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

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

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



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

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

Feral cats and rehoming:

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

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

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



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

CELIA HAMMOND ANIMAL TRUST

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

Core Ethos and Values

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

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

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



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

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

CELIA HAMMOND ANIMAL TRUST

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

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

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

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

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

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



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

Homing Figures 2022

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

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

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

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

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

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



Volunteers

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

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

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

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



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

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

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

CELIA HAMMOND ANIMAL TRUST

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

Wider Community Benefit

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

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

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

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

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

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

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

CELIA HAMMOND ANIMAL TRUST

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

Income

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

Veterinary Clinic Income.

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

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

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

Charity shop

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

Events

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



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

CELIA HAMMOND ANIMAL TRUST

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

Regular Giving

The Trusts fundraising primarily utilises social media appeals and direct mailings.
The charity does not receive any central government funding or regular grants from other organisations.

Fundraising

Our rescue and rehoming activities are reliant upon donations and legacies to fund this area of our work. Fundraising and public awareness of our work is therefore very important. We are fortunate to have some very loyal supporters. Our small head office team run a supporter database and keep in touch with our supporters via email communications, postal updates and by using social media.

Post Pandemic we have been able to restart Fundraising events such as Sponsored events.



Photo: *Natasha one of our supporters raised over £1000 taking part in the London Marathon this year.*

Supporter Kevin raised a fantastic £745 by walking from Putney Bridge to Tower Bridge with his dog – 21 bridges in total!

A winter newsletter in late 2022 focusing on the cost of living crisis raised £134,771

Legacies

Legacies continue to be the Trust's largest source of income . The Trustees accept this is likely to continue but are looking for opportunities to increase other income sources.

Social Media

To further our aim of increasing our social media engagement and income we appointed a social media content creator and administrator in July 2022. Jill spends time at all three of our centres engaging with our staff and volunteers in all sectors of our work, including attending some rescue call outs. The social media posts are an informative mix of fundraising and educational posts showcasing the work carried out at our rescue centres and in our vet clinics as well as appealing for funds to support our work. This role has proved very successful, we have been receiving positive feedback from supporters and our social media engagement is increasing. Initially the focus has been on our established Facebook page and developing our Instagram page which was still in its infancy. TikTok has been trialled with mixed results.

CELIA HAMMOND ANIMAL TRUST

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

Governance

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

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

The Trustees are aware of the importance of the public's confidence and trust in charities. It has always been charity policy not to adopt high pressure fundraising activities such as cold calling, door to door, street fundraising or the sale of our supporter database mailing list. As such the charity has not been involved in any of the high pressure fundraising activities that have resulted in public scandals for some other charities.

The proportion of charity funds spent on fundraising and administration has traditionally been very low. The Trusts funds have been spent on front line services and because finances are limited the Trustees strive to be as cost effective as possible when approving any necessary expenditure. The Trust is continuing to increase digital communication to raise the charities profile and help to raise funds. The appointment of a social media content officer in July 2022 is increasing our online reach and engaging new supporters.

CELIA HAMMOND ANIMAL TRUST

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

Risk Management

Trustees aim to regularly review the financial and operational risks that the charity could face and have plans in place to respond and manage risks should they occur. 2022 has proved to be a challenging year, the cost of Living Crisis has impacted our finances as we faced rising costs in all areas – supplies of food and cat litter, veterinary supplies and fuel costs.

Financial stability

The Trust is heavily reliant upon donations and legacies. Our veterinary clinic income contributes towards the running costs of our veterinary clinics. Our rescue and rehoming work is a cost to the charity although it is our rescue work that attracts donations and legacies to support what we do. Adoption donations usually fall far short of covering the actual cost of rescuing, treating, rehabilitating and rehoming our rescued animals but are a contribution towards our costs.

With the current financial uncertainty and the cost of living crisis we continue to look at reducing our running costs wherever possible, utilizing volunteers as much as possible and expanding our source of income by increasing our online presence and online fundraising. The Trustees are producing cash flow forecasts and monitoring finances very closely and post year end there has been cash received from one legacy in excess of £1m and a further legacy of approximately £1m is expected in the latter part of 2023.

Operational

The shortage of veterinary staff is currently risking our ability to be able to effectively carry out all of our aims and objectives. With this in mind the Trustees continue to prioritise the provision of neutering services in line with our core objectives.

Employment

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

Health and Safety

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

Reputation

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

CELIA HAMMOND ANIMAL TRUST

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

Compliance

The Trustees aim to ensure good governance of the charity, comply with GDPR and ensure due diligence in decision making.

Projects during 2022

As we emerged from the Pandemic and into the Cost of Living crisis our future plans and projects have continued to be largely put on hold as we focus on delivering our veterinary and rescue services as effectively as we could. The one large project that we have continued with the preparation for is the Friendly Street project at our Lewisham centre.

Future plans

Our finances were impacted during the pandemic and the future financially continues to be uncertain as we are still impacted by the national veterinary staff shortage and the effects of the cost of living crisis. We are reassured that our legacy income, donations and support for our work appear strong but at this time we are taking a very cautious approach to future plans.

We made the decision in March 2021 to re-start the preparation work for the "Friendly Street Cattery project". Opened to the public in 1995 the Lewisham veterinary clinic and rescue centre building currently comprises a former Veterinary clinic plus two more adjoining Victorian buildings. The majority of the indoor cattery accommodation has been in need of an upgrade for some time.

Whilst rescue centres in England are not currently covered by licensing regulations the Government plans in the near future to adopt the same standards as those that apply to boarding cattery establishments for rescue centres and these will include minimum standards and sizes for accommodation as detailed in the Defra 2018 guidance for licensing of boarding catteries. Rescue centres in Scotland have required licensing from Sept 1st 2021 and in Wales regulation is due to be implemented.

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

Our Lewisham centre as it currently is arranged does not have enough space to accommodate replacing existing cattery accommodation with walk in style pens within the existing premises. However the Trust also owns a former shop and single storey warehouse/ workshop at No.1 Friendly Street SE8, this is situated at the rear of the existing veterinary clinic and rescue centre and is currently used as a maintenance workshop and for storage.

Planning permission had previously been sought and granted in 2011 to redevelop the site into a two storey cattery building providing indoor spacious 'walk in' style cattery pens and a visitor reception area. The new cattery will house cats that are ready for adoption in a purpose built cattery that caters for our rescue cats and for visitors to the centre.

This project was put on hold whilst we prioritised the Canning Town project in 2014-2016 and then stalled due to lack of funding, however the planning permission was activated in 2014 by commencing ground and drainage works.

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

CELIA HAMMOND ANIMAL TRUST

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

Lewisham Council Planning Department were contacted to confirm the status of the planning permission and advised that we needed to apply for and obtain a certificate of legal development (CIL) to prove that we had started development and to protect the charity from the risk of any potential legal challenge by neighbours. This process took several months but we were delighted in May 2022 to receive notification that our application had been successful.

A new design has now been finalised in order to renovate and re build rather than demolish and rebuild the former shop. The process has taken longer than expected due to the complexity of the site and multiple party wall negotiations but a new Planning application has been submitted in April 2023.

The anticipated cost of the project has increased due to the increases in the cost of building materials and with the ongoing financial uncertainty due to the cost of living crisis this is a concern for Trustees. We are currently looking at a phased approach to development and provided this second planning application is successful will commence seeking grant funding and corporate charitable support to enable the cattery to be constructed. This project will be an important and exciting project for the Trust and is key to securing the future of our Lewisham centre for years to come.

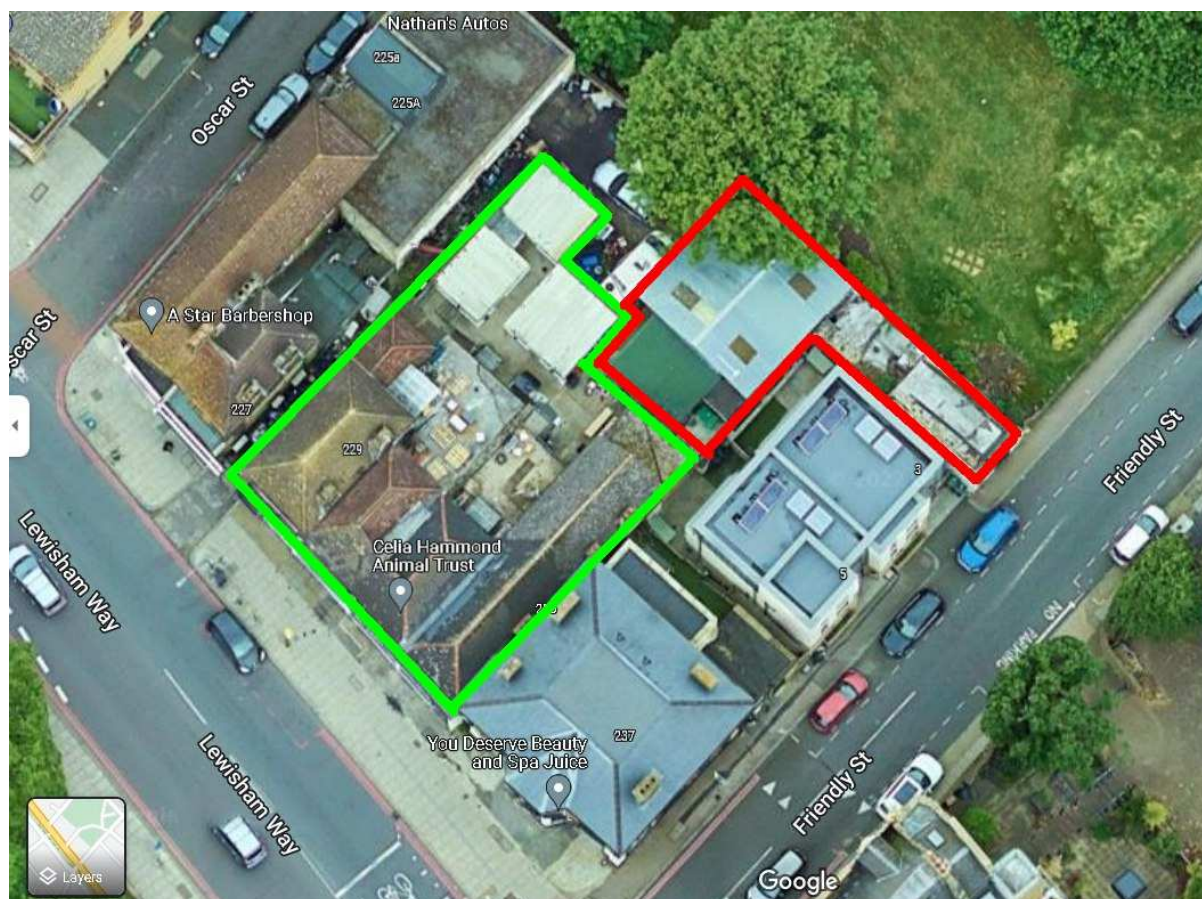


PHOTO: The Lewisham Site: The area outlined in Red shows the planned redevelopment area – Friendly Street Cattery Project. The area outlined in Green is the rest of the Lewisham Veterinary clinic and rescue centre site.

CELIA HAMMOND ANIMAL TRUST

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

Reserves policy and going concern

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

	2022	2021
Total reserves	3,898,736	3,531,127
Less:		
Fixed asset reserve	(799,563)	(822,731)
Free reserves	<u>3,099,173</u>	<u>2,648,396</u>

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

The Trusts income is vulnerable to fluctuations in donor generosity and to safeguard against these it is essential for the Trust to have sufficient unrestricted funds available should income fall and a buffer to keep the charity operational. Reserves must also safeguard the future of over 700 cats in our care at any time including providing a permanent residence to 127 animals at our Sanctuary should our financial situation deteriorate to such a point that the charity can no longer continue at its present level.

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

As at 31 October 2022, the Trust had 10.5 months (2021 – 9.3) of running costs in free reserves.

CELIA HAMMOND ANIMAL TRUST

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

Trustees' responsibilities statement

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in operation.

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

This report was approved by the Trustees, on

August 2023 and signed on their behalf by:

Celia Hammond

Trustee

CELIA HAMMOND ANIMAL TRUST

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

Opinion

We have audited the financial statements of Celia Hammond Animal Trust (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 October 2022 set out on pages 33 to 50. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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

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

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 October 2022 and of the group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material

CELIA HAMMOND ANIMAL TRUST

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

inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

CELIA HAMMOND ANIMAL TRUST

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

Use of our report

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

Crowe U.K. LLP

Statutory Auditor

Riverside House
40 - 46 High Street
Maidstone
Kent
ME14 1JH
Date:

Crowe U.K. LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

CELIA HAMMOND ANIMAL TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	2	2,927,280	2,927,280	2,140,396
Charitable activities	3	943,395	943,395	1,076,405
Other trading activities		26,195	26,195	78,456
Investments	4	68,909	68,909	55,909
Total income and endowments		3,965,779	3,965,779	3,351,166
Expenditure on:				
Raising funds		18,942	18,942	25,153
Charitable activities	7	3,574,475	3,574,475	3,400,447
Total expenditure	5	3,593,417	3,593,417	3,425,600
Net income / (expenditure) before other recognised gains and losses				
		372,362	372,362	(74,434)
Gains on revaluations of investment properties	10	-	-	170,000
Net movement in funds		372,362	372,362	95,566
Reconciliation of funds:				
Total funds brought forward		3,531,126	3,531,126	3,435,560
Total funds carried forward		3,903,488	3,903,488	3,531,126

The notes on pages 37 to 50 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CONSOLIDATED BALANCE SHEET
AS AT 31 OCTOBER 2022**

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	10	799,563		882,731	
Investment property	11	1,350,000		1,570,000	
Total tangible assets			2,149,563		2,452,731
Investments	12		77		77
			2,149,640		2,452,808
Current assets					
Debtors	13	1,437,675		160,581	
Cash at bank and in hand		506,272		1,045,870	
		1,943,947		1,206,451	
Creditors: amounts falling due within one year	14	(190,099)		(128,133)	
Net current assets			1,753,848		1,078,318
Net assets			3,903,488		3,531,126
Charity Funds					
Unrestricted funds	15		3,903,488		3,531,126
Total funds			3,903,488		3,531,126

The financial statements were approved by the Trustees on

and signed on their behalf, by:

The notes on pages 37 to 50 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CHARITY BALANCE SHEET
AS AT 31 OCTOBER 2022**

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	10	788,503		871,671	
Investment property	11	1,350,000		1,570,000	
Total tangible assets			2,138,503		2,441,671
Investments	12		79		79
			2,138,582		2,441,750
Current assets					
Debtors	13	1,448,513		216,424	
Cash at bank		505,959		999,723	
		1,954,472		1,216,147	
Creditors: amounts falling due within one year	14	(189,566)		(126,771)	
Net current assets			1,764,906		1,089,376
Net assets			3,903,488		3,531,126
Charity Funds					
Unrestricted funds			3,903,488		3,531,126
Total funds			3,903,488		3,531,126

The financial statements were approved by the Trustees on

and signed on their behalf, by:

The notes on pages 37 to 50 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2022**

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	17	<u>(822,661)</u>	<u>(53,472)</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		68,909	55,909
Proceeds from the sale of tangible fixed assets		-	400
Purchase of tangible fixed assets		(5,846)	(24,855)
Proceeds from sale of investment properties		220,000	-
Net cash provided by investing activities		<u>283,063</u>	<u>31,454</u>
Change in cash and cash equivalents in the year		<u>(539,598)</u>	<u>(22,018)</u>
Cash and cash equivalents brought forward		1,045,870	1,067,888
Cash and cash equivalents carried forward	18	<u><u>506,272</u></u>	<u><u>1,045,870</u></u>

The notes on pages 37 to 50 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Celia Hammond Animal Trust constitutes a public benefit entity as defined by FRS 102.

The Statement of financial activities (SOFA) and Balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the charity alone as permitted by.

1.2 Going concern

Accounting standards require the trustees to consider the appropriateness of the going concern basis when preparing the financial statements. The trustees have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future for the reasons outlined in the Trustees report.

The company therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

1. Accounting Policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.5 Basis of consolidation

The financial statements consolidate the accounts of Celia Hammond Animal Trust and all of its subsidiary undertakings ('subsidiaries').

The income and expenditure account for the year dealt with in the accounts of the charity was £NIL (2021 - £78,667).

1.6 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

1. Accounting Policies (continued)

1.7 Investments and investment properties

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities.

i) Subsidiary undertakings

Investments in subsidiaries are valued at cost less provision for impairment.

ii) Investment properties

The Trustees' policy is to revalue the company's investment properties at each reporting date.

The 2020 valuations were made by the Trustees based on valuations carried out by Watson Day in 2018, on an open market value for existing use basis.

No depreciation is provided in respect of investment properties in accordance with section 16 of FRS 102 "Investment Property".

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Debtors

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

1.10 Cash at Bank and in hand

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

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

1. Accounting Policies (continued)

1.12 Financial instruments

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

1.13 Pensions

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

1.14 Fund accounting

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

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

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

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	875,659	875,659	654,921
Legacies	2,051,621	2,051,621	1,448,262
Grants	-	-	37,213
	<hr/>	<hr/>	<hr/>
Total donations and legacies	2,927,280	2,927,280	2,140,396
	<hr/>	<hr/>	<hr/>
<i>Total 2021</i>	<i>2,140,396</i>	<i>2,140,396</i>	
	<hr/>	<hr/>	

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Provision of veterinary services	943,395	943,395	1,076,405
<i>Total 2021</i>	1,076,405	1,076,405	

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income - local investment properties	68,909	68,909	55,909
<i>Total 2021</i>	55,909	55,909	

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

5. Analysis of Expenditure by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
Expenditure on raising voluntary income	-	-	6,038	6,038	9,140
Expenditure on fundraising trading	-	-	12,904	12,904	16,013
Costs of raising funds	-	-	18,942	18,942	25,153
Provision of veterinary services	1,713,319	80,414	1,521,920	3,315,653	3,105,484
Provision of sanctuary to animals	9,821	8,600	226,401	244,822	289,963
Charitable activities	1,723,140	89,014	1,748,321	3,560,475	3,395,447
Expenditure on governance	-	-	14,000	14,000	5,000
	1,723,140	89,014	1,781,263	3,593,417	3,425,600
<i>Total 2021</i>	<i>1,705,995</i>	<i>92,777</i>	<i>1,626,827</i>	<i>3,425,599</i>	

6. Support costs

	Fundraising expenses £	Provision of veterinary services £	Provision of sanctuary to animals £	Total 2022 £	Total 2021 £
Other	-	15,934	-	15,934	10,378
Facilities	-	234,857	-	234,857	110,518
Staff costs	-	104,578	9,821	114,399	129,546
Depreciation	-	80,414	8,600	89,014	92,777
	-	435,783	18,421	454,204	343,219
<i>Total 2021</i>	<i>1,502</i>	<i>313,860</i>	<i>27,857</i>	<i>343,219</i>	

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

7. Governance costs

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Governance Auditors' remuneration	14,000	14,000	<i>5,000</i>
	<u><u>14,000</u></u>	<u><u>14,000</u></u>	<u><u>5,000</u></u>

8. Net income/(expenditure)

This is stated after charging:

	2022 £	<i>2021 £</i>
Depreciation of tangible fixed assets: - owned by the charitable group	89,014	<i>88,014</i>
Auditor's remuneration - audit	14,000	<i>5,000</i>
	<u><u>103,014</u></u>	<u><u>93,014</u></u>

9. Staff costs

Staff costs were as follows:

	2022 £	<i>2021 £</i>
Wages and salaries	1,584,578	<i>1,569,830</i>
Social security costs	113,266	<i>109,896</i>
Other pension costs	25,296	<i>26,269</i>
	<u><u>1,723,140</u></u>	<u><u>1,705,995</u></u>

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

	2022 No.	<i>2021 No.</i>
Veterinary services	72	<i>74</i>
Sanctuary	10	<i>11</i>
Management	4	<i>4</i>
Finance	2	<i>1</i>
	<u><u>88</u></u>	<u><u>90</u></u>

No employee received remuneration amounting to more than £60,000 in either year.

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

10. Tangible fixed assets

Group	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost					
At 1 November 2021	2,053,130	115,726	440,580	63,919	2,673,355
Additions	-	-	5,846	-	5,846
At 31 October 2022	2,053,130	115,726	446,426	63,919	2,679,201
Depreciation					
At 1 November 2021	1,221,089	85,638	419,978	63,919	1,790,624
Charge for the year	77,725	5,997	5,292	-	89,014
At 31 October 2022	1,298,814	91,635	425,270	63,919	1,879,638
Net book value					
At 31 October 2022	754,316	24,091	21,156	-	799,563
At 31 October 2021	832,041	30,088	20,602	-	882,731
Charity					
Cost					
At 1 November 2021	2,053,130	102,006	437,632	63,919	2,656,687
Additions	-	-	5,846	-	5,846
At 31 October 2022	2,053,130	102,006	443,478	63,919	2,662,533
Depreciation					
At 1 November 2021	1,221,089	83,544	416,464	63,919	1,785,016
Charge for the year	77,725	5,997	5,292	-	89,014
At 31 October 2022	1,298,814	89,541	421,756	63,919	1,874,030
Net book value					
At 31 October 2022	754,316	12,465	21,722	-	788,503
At 31 October 2021	832,041	18,462	21,168	-	871,671

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

11. Investment property

	Freehold investment property £
Group and Charity Valuation	
At 1 November 2021	1,570,000
Disposals	(220,000)
At 31 October 2022	<u>1,350,000</u>

The 2022 valuations were made by the Trustees based on valuations carried out by Watson Day in 2018, on an open market value for existing use basis.

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

12. Fixed asset investments

	Listed securities £
Group Market value	
At 1 November 2021 and 31 October 2022	<u>77</u>

Group investments at market value comprise:

	2022 £	2021 £
Listed investments	<u>77</u>	<u>77</u>

All the fixed asset investments are held in the UK

	Listed securities £	Sub total carried forward £
Charity Market value		
At 1 November 2021 and 31 October 2022	<u>77</u>	<u>77</u>
	Sub total brought forward £	Shares in group undertakings £
Charity Market value		Total £
At 1 November 2021 and 31 October 2022	<u>77</u>	<u>2</u>
		<u>79</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

12. Fixed asset investments (continued)

Charity investments at market value comprise:

	2022	<i>2021</i>
	£	<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	
	2022	<i>2021</i>	2022	<i>2021</i>
	£	<i>£</i>	£	<i>£</i>
Amounts owed by group undertakings	-	<i>-</i>	15,586	<i>55,942</i>
Other debtors	27,606	<i>8,290</i>	27,606	<i>8,188</i>
Prepayments and accrued income	1,410,069	<i>152,291</i>	1,405,321	<i>152,294</i>
	<hr/>	<hr/>	<hr/>	<hr/>
	1,437,675	<i>160,581</i>	1,448,513	<i>216,424</i>
	<hr/>	<hr/>	<hr/>	<hr/>

14. Creditors: Amounts falling due within one year

	Group		Charity	
	2022	<i>2021</i>	2022	<i>2021</i>
	£	<i>£</i>	£	<i>£</i>
Bank loans and overdrafts	6,294	<i>2,187</i>	6,157	<i>2,187</i>
Trade creditors	66,626	<i>72,032</i>	66,789	<i>70,668</i>
Other taxation and social security	50,529	<i>25,184</i>	50,470	<i>25,184</i>
Other creditors	48,000	<i>18,582</i>	48,000	<i>18,582</i>
Accruals and deferred income	18,650	<i>10,148</i>	18,150	<i>10,150</i>
	<hr/>	<hr/>	<hr/>	<hr/>
	190,099	<i>128,133</i>	189,566	<i>126,771</i>
	<hr/>	<hr/>	<hr/>	<hr/>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

15. Statement of funds

Statement of funds - current year

	Balance at 1 November 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2022 £
Designated funds					
Designated Funds	882,731	-	(89,014)	5,846	799,563
General funds					
General Funds	2,648,395	3,965,779	(3,504,403)	(5,846)	3,103,925
Total Unrestricted funds	3,531,126	3,965,779	(3,593,417)	-	3,903,488
Total of funds	3,531,126	3,965,779	(3,593,417)	-	3,903,488

Statement of funds - prior year

	Balance at 1 November 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 October 2021 £
Designated Funds	951,053	-	(88,014)	19,692	-	882,731
General Funds	2,484,507	3,351,166	(3,337,585)	(19,692)	170,000	2,648,396
Total of funds	3,435,560	3,351,166	(3,425,599)	-	170,000	3,531,127

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

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

Summary of funds - current year

	Balance at 1 November 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2022 £
Designated funds	882,731	-	(89,014)	5,846	799,563
General funds	2,648,395	3,965,779	(3,504,403)	(5,846)	3,103,925
	3,531,126	3,965,779	(3,593,417)	-	3,903,488

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

15. Statement of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 November 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 October 2021</i>
	£	£	£	£	£	£
Designated funds	951,053	-	(88,014)	19,692	-	882,731
General funds	2,484,507	3,351,166	(3,337,585)	(19,692)	170,000	2,648,396
	<u>3,435,560</u>	<u>3,351,166</u>	<u>(3,425,599)</u>	<u>-</u>	<u>170,000</u>	<u>3,531,127</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	799,562	799,562
Fixed asset investments	77	77
Investment property	1,350,000	1,350,000
Current assets	1,943,948	1,943,948
Creditors due within one year	(190,099)	(190,099)
	<u>3,903,488</u>	<u>3,903,488</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	882,731	882,731
Fixed asset investments	77	77
Investment property	1,570,000	1,570,000
Current assets	1,206,453	1,206,453
Creditors due within one year	(128,134)	(128,133)
	<u>3,531,127</u>	<u>3,531,128</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

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

	2022	Group
	£	2021
		£
Net income/(expenditure) for the year (as per Statement of Financial Activities)	372,362	(74,434)
Adjustment for:		
Depreciation charges	89,014	88,014
Dividends, interest and rents from investments	(68,909)	(55,909)
Loss on the sale of fixed assets	-	4,763
(Increase)/decrease in debtors	(1,277,094)	22,636
Increase/(decrease) in creditors	61,966	(38,542)
Net cash used in operating activities	(822,661)	(53,472)

18. Analysis of cash and cash equivalents

	2022	Group
	£	2021
		£
Cash in hand	506,272	1,045,870
Total	506,272	1,045,870

19. Related party transactions

During the year Naomi Sheen was paid £7,329 (2021 - £7,329) for employment services as a cat rehoming co-ordinator with the Lewisham Branch of the charity – a position held since 2001 and prior to becoming a Trustee. Naomi Sheen's continued employment in this position has been notified to and authorised by the Charity Commission.

During the year the charity paid rentals of £5,200 (2021 - £5,200) on a building owned by Ms C Hammond, a Trustee, in respect of accommodation for employees. This amount is subject to a formal lease and is considered to be substantially less than market rate for such a property.

During the year CHAT Trading Limited paid the Trust £8,000 (2021 - £8,000) in rent. CHAT Trading Limited paid £98,717 (2021 - £39,013) via gift aid. At the year end, CHAT Trading Limited owed the Trust £15,586 (2021 - £55,942).

20. Principal subsidiaries

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

20. Principal subsidiaries (continued)
CHAT Trading Limited

Subsidiary name	CHAT Trading Limited
Company registration number	03055752
Basis of control	Shareholding
Equity shareholding %	100%
Total assets as at 31 October 2022	£ 11,284
Total liabilities as at 31 October 2022	£ 11,282
Total equity as at 31 October 2022	£ 2
Turnover for the year ended 31 October 2022	£ 106,871
Expenditure for the year ended 31 October 2022	£ 8,154
Profit for the year ended 31 October 2022	£ 98,717