

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2023

CELIA HAMMOND ANIMAL TRUST

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CELIA HAMMOND ANIMAL TRUST

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

Trustees

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

Charity registered number

293787

Principal office

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

Auditors

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

Bankers

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

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2023

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Governing Document

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

Trustees

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

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

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

Recruitment and Appointment of New Trustees

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

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

Policies and Procedures for the Induction and Training of Trustees

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

Pay Policy for Senior Staff

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

The Organisational Structure

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

Subsidiary

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

CELIA HAMMOND ANIMAL TRUST

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

OBJECTIVES AND ACTIVITIES

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

The charity's objects are:-

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

THE CONTRIBUTION OF VOLUNTEERS

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

FINANCIAL REVIEW

Achievements and performance

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

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

CELIA HAMMOND ANIMAL TRUST

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

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

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

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

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

The longer-term effects following the pandemic

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

The cost of living crisis

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

The national shortage and cost of veterinary staff

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

Uncertainty of legacy income

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

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

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

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



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

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

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

CELIA HAMMOND ANIMAL TRUST

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

Veterinary clinic models and income

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

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

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

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

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

Increase prices charged at our vet clinics

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

Cost reduction

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

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

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

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

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

Reduce rescue and homing costs and raise more funds

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

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

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

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

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

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

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

Reduce purchasing costs

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

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



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

Donations of supplies

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

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

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

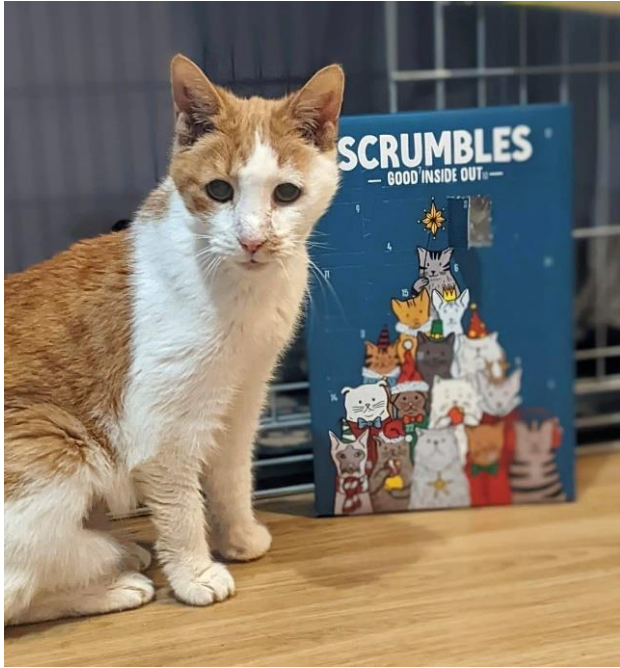


PHOTO: We would like to thank Scrumbles pet food for their generous donations of food for our cats.



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

Maintaining our focus on our core objectives

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

CELIA HAMMOND ANIMAL TRUST

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

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

Rescue Work and the plight of pets in 2023-2024

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



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

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

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

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

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

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

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



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

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

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

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



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

The cost of veterinary care

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

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

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

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

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

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

Our Main Activities during 2023 involved:

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

Veterinary Services

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

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

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

Veterinary clinics

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

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

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

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

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

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

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

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

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

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



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

Veterinary staff recruitment challenges

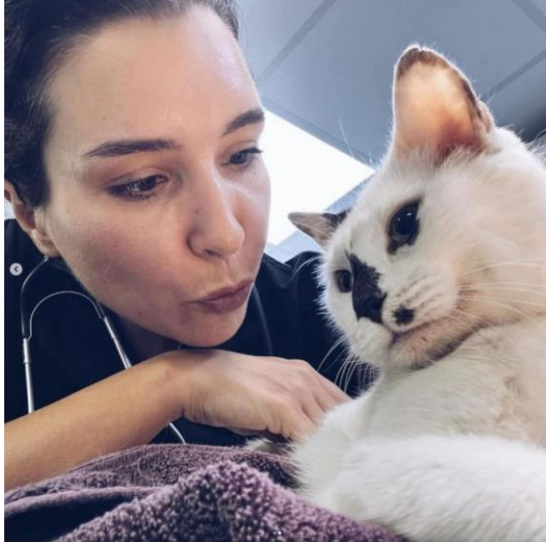
There has been a shortage of veterinary surgeons and registered veterinary nurses in the U.K. It is our experience that the acute shortage of veterinary surgeons has eased slightly although we do not have as many vets employed at our clinics as in the past. We are currently still short of Registered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

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

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

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

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



Rescue services

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

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



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

CELIA HAMMOND ANIMAL TRUST

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

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

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

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



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

Unwanted pets

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

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

CELIA HAMMOND ANIMAL TRUST

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

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



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

Microchipping and cats

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

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

Sanctuary

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

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

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



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

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



CELIA HAMMOND ANIMAL TRUST

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

Feral cats and rehoming

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

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

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

Core ethos and values

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

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

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

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

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

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

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

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

CELIA HAMMOND ANIMAL TRUST

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

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

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

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

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



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

CELIA HAMMOND ANIMAL TRUST

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

Adoptions 2023

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



PHOTO: Mr Kibbs adopted from our canning Town Centre.

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

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

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

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

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



PHOTO: Boots and Bubbles adopted from CHAT.

Volunteers

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



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

CELIA HAMMOND ANIMAL TRUST

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

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

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



PHOTO: Volunteering at our Greenacres Sanctuary.

Wider Community Benefit

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

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

CELIA HAMMOND ANIMAL TRUST

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

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

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

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

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

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

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

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

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

Income

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

Charity shop

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

Regular Giving

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

Fundraising

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

CELIA HAMMOND ANIMAL TRUST

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



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

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

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

Legacies

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

Social Media

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

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

Community engagement

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



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

Governance

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

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

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

CELIA HAMMOND ANIMAL TRUST

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

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

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

RISK MANAGEMENT

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

Financial stability

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

Operational

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

Employment

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

Health and Safety

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

Reputation

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

Compliance

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

CELIA HAMMOND ANIMAL TRUST

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

Projects during 2023

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

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

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

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

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

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

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

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

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



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

CELIA HAMMOND ANIMAL TRUST

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

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

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

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

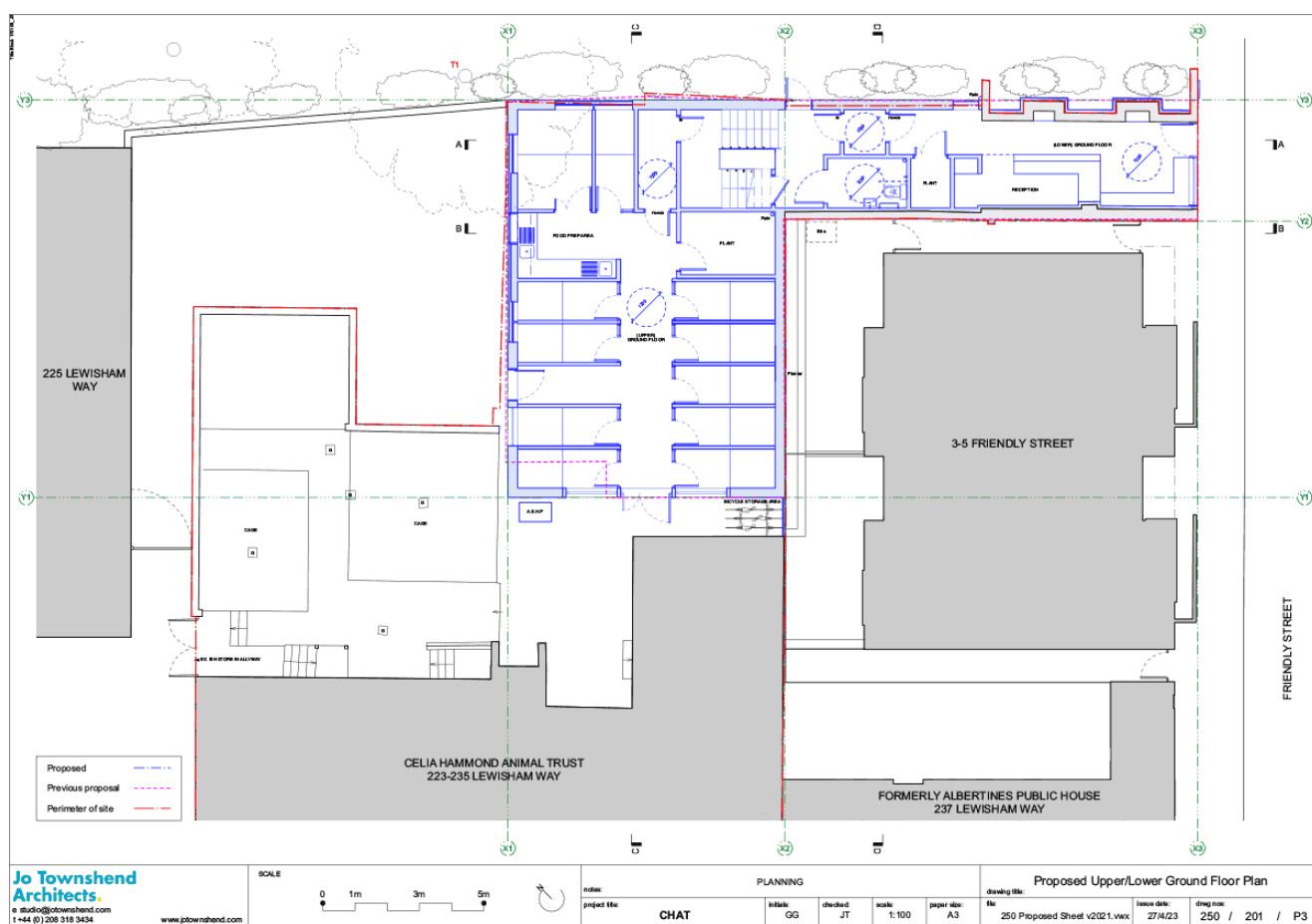


IMAGE: Ground floor plan.

CELIA HAMMOND ANIMAL TRUST

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

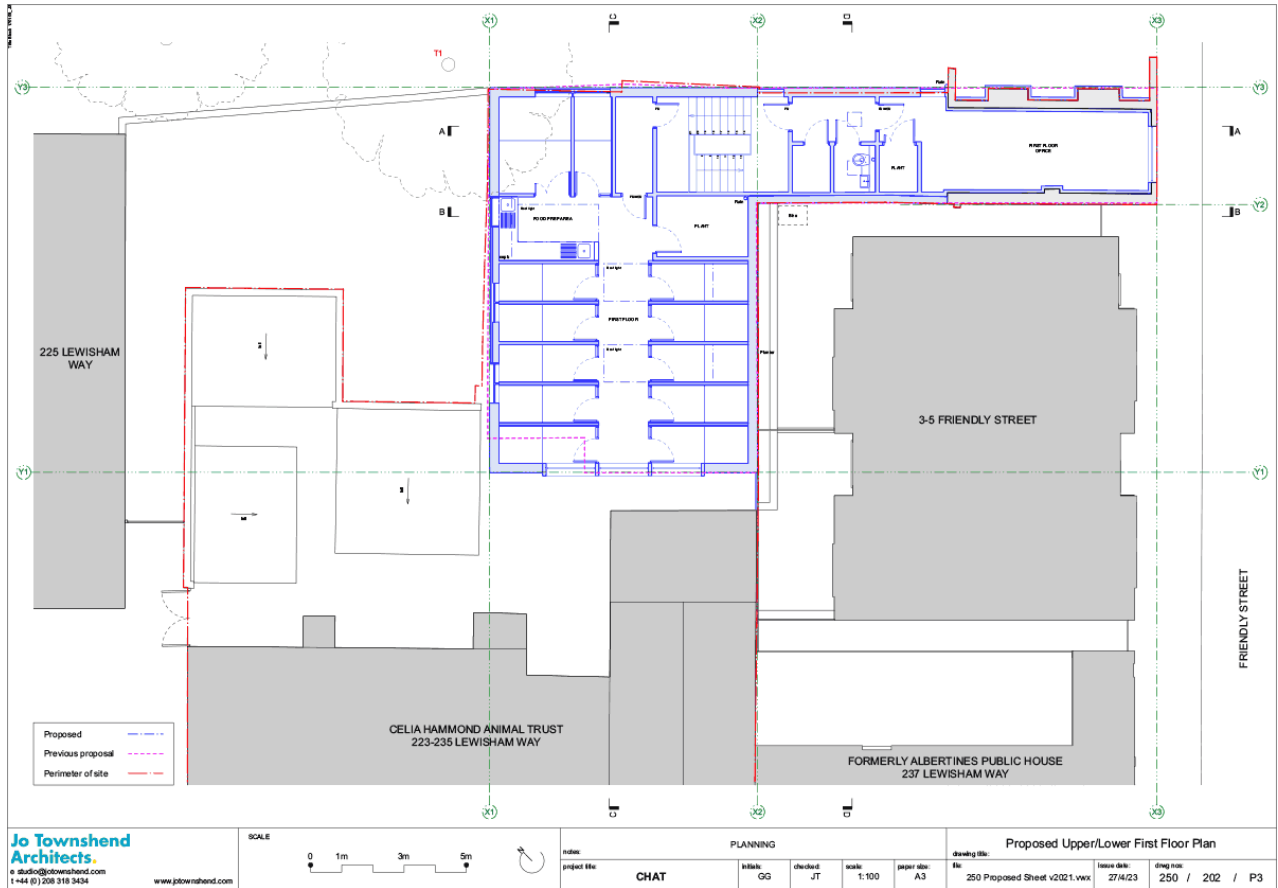


IMAGE: Ground floor plan.

CELIA HAMMOND ANIMAL TRUST

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

Statement of Trustees' responsibilities

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

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

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

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

Disclosure of information to auditor

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

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

Auditor

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

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

Celia Hammond

.....
Celia Hammond
Trustee

CELIA HAMMOND ANIMAL TRUST

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

Opinion

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

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

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

CELIA HAMMOND ANIMAL TRUST

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

CELIA HAMMOND ANIMAL TRUST

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

CELIA HAMMOND ANIMAL TRUST

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

Use of our report

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



Ian Weekes (senior statutory auditor)

For and on behalf of Crowe U.K. LLP

Statutory Auditor

Riverside House

40 - 46 High Street

Maidstone

Kent

ME14 1JH

Date: 27th August 2024

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

CELIA HAMMOND ANIMAL TRUST

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

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

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

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

CELIA HAMMOND ANIMAL TRUST

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

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

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

Celia Hammond

.....
C Hammond
(Trustee)

Date: 23rd August 2024

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

CELIA HAMMOND ANIMAL TRUST

CHARITY BALANCE SHEET
AS AT 31 OCTOBER 2023

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

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

Celia Hammond

.....
C Hammond
(Trustee)

Date: 23rd August 2024

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

CELIA HAMMOND ANIMAL TRUST

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

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

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

CELIA HAMMOND ANIMAL TRUST

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

1. General information

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

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

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

2. Accounting policies (continued)

2.2 Income

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

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

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

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

Investment income predominantly relates to rental income from investment properties.

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

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

All other income is accounted for on a receivable basis.

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

2.3 Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

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

2. Accounting policies (continued)

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

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

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

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

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

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

Depreciation is provided on the following bases:

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

2.6 Debtors

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

2.7 Cash at bank and in hand

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

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

2. Accounting policies (continued)

2.8 Liabilities and provisions

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

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

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

2.9 Financial instruments

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

2.10 Pensions

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

2.11 Fund accounting

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

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

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

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

CELIA HAMMOND ANIMAL TRUST

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

3. Critical accounting estimates and areas of judgment

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical accounting estimates and assumptions:

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

CELIA HAMMOND ANIMAL TRUST

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

4. Income from donations and legacies

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

5. Income from charitable activities

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

CELIA HAMMOND ANIMAL TRUST

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

6. Income from other trading activities

Income from non charitable trading activities

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

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

7. Investment income

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

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

CELIA HAMMOND ANIMAL TRUST

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

8. Analysis of expenditure on charitable activities

Summary by fund type

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

CELIA HAMMOND ANIMAL TRUST

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

9. Analysis of expenditure by activities

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

CELIA HAMMOND ANIMAL TRUST

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

9. Analysis of expenditure by activities (continued)

Analysis of support costs

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

10. Auditor's remuneration

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

CELIA HAMMOND ANIMAL TRUST

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

11. Staff costs

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

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

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

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

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

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

CELIA HAMMOND ANIMAL TRUST

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

12. Trustees' remuneration and expenses

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

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

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

13. Tangible fixed assets

Group

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

CELIA HAMMOND ANIMAL TRUST

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

13. Tangible fixed assets (continued)

Charity

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

CELIA HAMMOND ANIMAL TRUST

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

14. Investment property

Group and Charity

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

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

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

15. Fixed asset investments

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

CELIA HAMMOND ANIMAL TRUST

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

15. Fixed asset investments (continued)

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

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

The financial results of the subsidiary for the year were:

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

16. Debtors

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

CELIA HAMMOND ANIMAL TRUST

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

17. Creditors: Amounts falling due within one year

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

18. Financial instruments

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

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

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

CELIA HAMMOND ANIMAL TRUST

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

19. Statement of funds

Statement of funds - current year

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

CELIA HAMMOND ANIMAL TRUST

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

19. Statement of funds (continued)

Statement of funds - prior year

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

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

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

CELIA HAMMOND ANIMAL TRUST

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

20. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

CELIA HAMMOND ANIMAL TRUST

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

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

CELIA HAMMOND ANIMAL TRUST

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

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

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

23. Analysis of cash and cash equivalents

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

24. Analysis of changes in net debt

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

CELIA HAMMOND ANIMAL TRUST

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

25. Related party transactions

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

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