

**CELIA HAMMOND ANIMAL TRUST**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 OCTOBER 2019**

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## CELIA HAMMOND ANIMAL TRUST

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**CELIA HAMMOND ANIMAL TRUST**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 OCTOBER 2019**

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**Trustees**

C Hammond  
N Sheen  
E Fuller  
C Beaumont-Kerridge

**Charity registered number**

293787

**Principal office**

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

**Auditors**

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

**Bankers**

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

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## **CELIA HAMMOND ANIMAL TRUST**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2019**

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The Trustees present their annual report together with the audited financial statements of the group and the charity for the 1 November 2018 to 31 October 2019.

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  
B Connolly (resigned 31 March 2019)  
E Fuller (appointed 31 March 2019)

After the year end, C Beaumont-Kerridge was appointed to the board of Trustees.

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

##### **Recruitment and Appointment of New Trustees**

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

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

##### **Policies and Procedures for the Induction and Training of Trustees**

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

##### **Pay Policy for Senior Staff**

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

##### **The Organisational Structure**

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

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## CELIA HAMMOND ANIMAL TRUST

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2019

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#### **Achievements and performance**

##### **Subsidiary**

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

#### **OBJECTIVES AND ACTIVITIES**

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

The charity's objects are:-

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

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

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

#### **THE CONTRIBUTION OF VOLUNTEERS**

The charity has many volunteers who make a significant contribution to its operation. The charity could not survive in its present form without their contribution over all aspects of the charity's services.

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## **CELIA HAMMOND ANIMAL TRUST**

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### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2019**

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#### **GOING CONCERN**

The pandemic and uncertainty about the future has added another element to the Trustees and charity management team assessment of the next 12 months. The Trustees have considered the overall financial position that the charity is in and have compared the financial position of the charity in 2020 with the position in 2019 pre-pandemic.

The Trust's main income is from donations and legacies closely followed by income received by the provision of veterinary services via the two London clinics.

The Charity is in approximately the same financial position at the end of 2020 as at the end of 2019. There was a small adjustment in the source of income for example in 2020 donations increased slightly whilst legacies decreased slightly.

#### **FINANCIAL REVIEW**

Writing this report looking back at 2019 we seem to be a world away from where we were then. In 2019 the challenges that faced us trying to help animals and their owners in need are in so many ways so very different to the pressures that we are experiencing now during the pandemic and in other ways are the same old problems. We now face different challenges in delivering our veterinary and rescue services and running our centres and also with meeting the needs of pet and stray animals and the expectations that the public have of us. Our charitable activities are usually community focused working directly with people and their pets whether out in the community, at home, or work places or at our busy veterinary clinics and centres. Now we have to adapt how we deliver our services to meet these new challenges.

During 2019 we continued to provide our low cost veterinary services and rescue services via our London clinics and rescue centres and our Sanctuary in East Sussex. In 2019 pet owners sought help from our veterinary clinics due to financial hardship and inability to afford private veterinary fees and our rescue centres continued to be inundated with requests to help unwanted, abandoned and injured animals.

In 2019 pets were routinely given up for adoption due to eviction, change of job, moving overseas, moving to new accommodation or simply no longer wanted as not fitting in with their owners life style, an 'easy come easy go' approach to pet ownership. In contrast the acquisition of 'lockdown' pets currently has seen a huge increase in the demand to adopt pets from rescue centres and buy pets from breeders as the public in lockdown have sought pets for company or seen lockdown as the perfect time whilst at home to acquire and settle in a new pet.

Demands upon us to assist stray cats and kittens in 2020 though have remained at usual levels and have in fact increased as we have assisted some cats further afield due to lack of charity assistance locally.

Despite the increase in demand to adopt cats and kittens we still have plenty of cats in care in our centres as by nature of being rescued so many of the cats we help are harder to home, or need rehabilitation before being ready for adoption or in the case of cats who are injured or sick require extensive veterinary treatment before being ready to home.

We are concerned that post Covid there may be an increase in the relinquishment of so called 'lockdown' pets as society begins to return to some sort of normality. We are also concerned that there will be an increase in surplus kittens being born after the lockdown due to restricted access to neutering at many vet practices and charities during lockdown.

The increase in pet ownership and post Covid financial hardship is also likely to contribute to an increased demand for veterinary services at a time when some major charities are reducing their services and closing some clinics and centres due to their own financial difficulties.

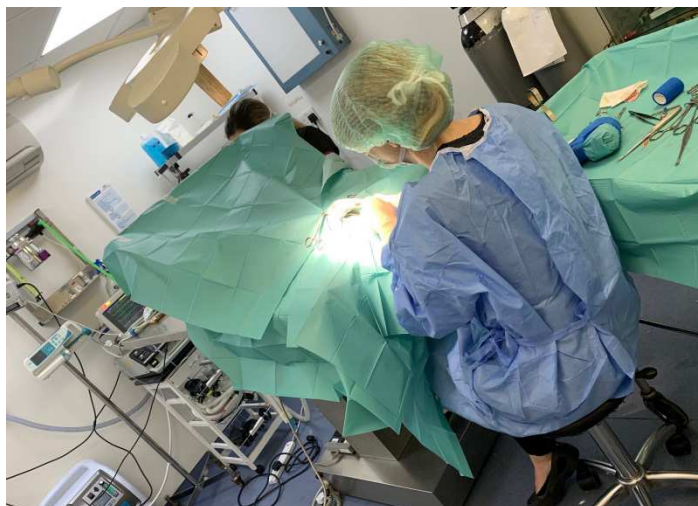
**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 OCTOBER 2019**

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**Achievements and performance**

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

*Photo 1: One of the operating theatres at our Canning Town clinic*



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 many other pets who are referred to our clinics by private vets because owners cannot afford to pay for the treatment of their pets. Many people approach us directly when they are unable to afford fees quoted by private vets, many cannot afford even the initial consultation fee particularly for out of hours emergency consultations. We also take in, treat and find new homes for many sick and unowned cats who have been taken in as strays into private vets.

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

*Photo 2: A microchipped cat who had been missing from his home for several months is reunited with his owners at our Canning Town clinic via his microchip. He is unfortunately injured but his injuries were treatable.*



Our main veterinary clinic at Canning Town is very busy, equipped with four operating theatres, an intensive care ward as well as cat and dog wards to accommodate inpatients. A team of vets, veterinary nurses and support staff carry out up to 60 consultations and 25-30 surgeries per day and also treat our own rescue cases. The veterinary team at Canning Town are also able to carry out many orthopaedic procedures in addition to general surgery with an extensive fracture repair service for stray cats and dogs. The clinic is fully equipped with digital x-ray facilities, haematology and biochemistry blood testing machines, endoscopes, an ultrasound machine with colour doppler, multi parameter monitors, a dental machine and piped medical oxygen. Our Lewisham clinic is smaller with two operating theatres as well as cat and dog wards to accommodate inpatients. A team of vets, vet nurses and support staff carry out up to 30 consultations and 20 surgeries per day as well as treating Lewisham rescue cases.

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 OCTOBER 2019**

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*Photo 3: Tabby Kitten receiving life saving treatment.*

Despite ever increasing costs in providing our veterinary services we have continued to keep our neutering charges to pet owners at £20 for a male cat, £25 for a female cat, from £65 for a male dog and £70 for a female dog. These charges are a fraction of the cost of private veterinary fees in London. Through working with other animal charities and the use of neutering vouchers we are able to provide free neutering for cats when owners cannot afford our reduced costs.



Recruitment and retainment of vets and vet nurses is a constant challenge as there is a shortage in the U.K. Many of our veterinary staff are from other European countries and the uncertainty surrounding Brexit is a concern for these staff and for the Trust and time will tell how much of an issue this could be. There is a lot of competition from other veterinary practices to attract veterinary staff and this has increased pressure on the Trust and increased the average cost of vet staff salaries particularly in London.

For veterinary staff who join our teams the work is busy but very interesting, challenging and rewarding. Vets often comment what a positive change it is not to work for an employer where they have to euthanase animals who still have a quality of life because an owner cannot afford the cost of treatment. We routinely deal with life threatening emergencies such as caesarians (we always neuter 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 common in male cats). The animals that we take into our care as part of rescue work often have injuries and illnesses that just would not be seen in private practice work. Some arrive in our care in shocking states with neglected infected injuries or fractures that have healed badly or are terribly sick for instance with cat flu or flea anaemia or malnutrition but where there is hope our vets can treat these animals and help them to regain health and find a new home.

### **Rescue services**

During 2019 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 very busy responding to requests from the public to assist with unwanted, stray and abandoned cats and kittens, many of which are sick or injured.

One of the services that we provide that sets us apart from many other animal welfare charities and sanctuaries is our rescue work within the community. Our expertise is with stray and feral cats and kittens and because of this we are kept very busy with requests to help such cats in London and the South East as well as for advice from all over the U.K and abroad. A lot of our time and effort is spent humanely trapping, neutering and returning cats to locations where they will continue to be fed and have shelter.

*Photo 4: Pet kittens found abandoned in a box.*





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## CELIA HAMMOND ANIMAL TRUST

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2019

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However we can never be complacent as cats breed so quickly that it is always a race against time to respond promptly to reports of stray and feral cats to neuter them promptly before more kittens are born. Maintaining progress in the areas we work in is therefore a major focus of our time and resources.

Educating pet owners about the importance of neutering their cats continues to be vital in order to reduce the numbers of unneutered stray cats who become the nucleus of every stray cat family.



*Photo 5 above left: this industrial site was a very dangerous home to over 70 cats and kittens in Tunbridge Wells. Photo 6 above Right: Mother cat and her newborn kittens rescued from the site are now safe.*

Whilst many rescue missions are more routine we are frequently called to situations where stray cats and kittens are in grave danger such as on building sites, on demolition sites or waste transfer sites. Our reputation with feral cat rescue means that rescue jobs involving stray and feral cats are routinely referred to us by other organisations.

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

During Kitten Season from Spring to late Autumn our teams are daily coming to the aid of abandoned and stray mother cats and litters of kittens living outdoors.

Young feral kittens are taken into our centres where they are socialised using techniques such as playing, hand feeding and gentle handling to get them used to people before being rehomed. Elderly and otherwise 'un homeable' feral cats are able to live out their lives in comfort at our Sanctuary in East Sussex where they can choose between many sleeping shelters and sheds or live in the house. Our live in staff take care of the resident cats at the Sanctuary as well as those who are awaiting new homes and provide a rescue service for cats in the local area.

*Photo 7: Feeding time for some of our resident cats at our Greenacres Sanctuary near Hastings in East Sussex.*



**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 OCTOBER 2019**

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Where it is not a safe location to release feral cats after neutering or they will not have adequate food or shelter then we take them into our care and after neutering seek suitable new homes. Adult feral cats are rehomed in pairs or family groups to suitable outdoor locations such as farms, stables and smallholdings where they will have shelter and be fed. CHAT has over 50 years experience with relocating feral cats and has great success with doing so. We are encouraged by an increase in the number of homes offered for feral cats as many people have become concerned about the risks involved with using poison to control rodents and seek a safer alternative as well as wanting to provide a new home to rescue cats in need.

*Photo 8: Rehomed semi-feral cats enjoying their new lives at their new home at a stables.*

We feel encouraged that we are beginning to see a shift in peoples perception of the value of feral cats and that a more humane approach is increasingly being adopted by the public.

We also take in pet cats who are in need of help and a new home after owners have died, been evicted, have allergies or where cats have behavioural issues or are simply no longer wanted. We also work with cases of multi-cat households and hoarding situations where unneutered cats are breeding uncontrolled. There can be complex issues behind cases of hoarding and our rescue staff have a lot of experience in such cases and adopt a non authoritarian approach with owners which usually achieves a successful outcome.

Many calls for assistance with cats come to us from local authorities, housing providers, environmental health departments, social services and the police.

These are often emergency calls involving cats in need of immediate assistance.

*Photo 9: Stray cats at an industrial site tuck in at feeding time.*

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

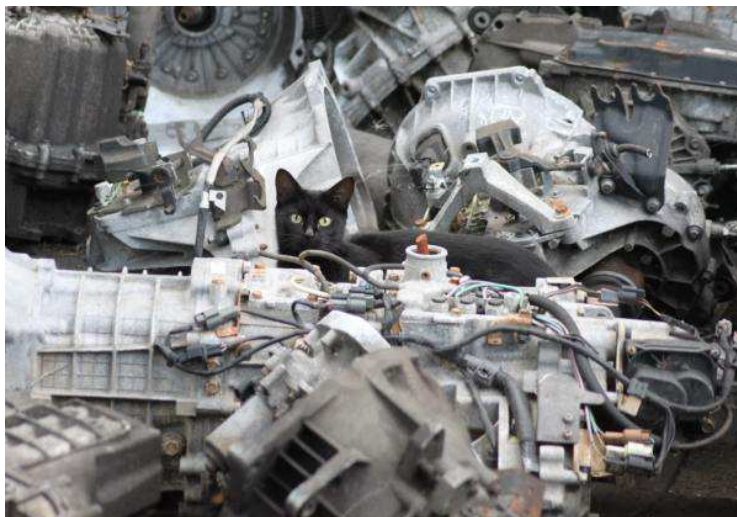




**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 OCTOBER 2019**

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*Photo 10: Cat living amongst engine parts at an East London scrapyards.*



We welcome the change in the law “Lucy’s Law” which follows a 10 year campaign by Animal Welfare organisations and prohibits third party sales of puppies and kittens. The law came into force on 6th April 2020 and brings an end to the sale of puppies and kittens by pet shops and commercial dealers. Many of these puppies were bred in very poor conditions on puppy farms, kittens were also often bred in equally poor conditions. Anyone wishing to purchase a kitten or puppy must now do so via a rescue centre or licensed breeder.

### **Adoptions**

In 2019 we found permanent new homes for 2,014 animals, of which 2,004 were cats.

This compared to a total of 1,577 animals in 2018

2019: Canning Town 882, Lewisham 780, Sanctuary 351  
(2018: Canning Town 617, Lewisham 845 and Sanctuary 115)

An emphasis on increasing adoption rates during 2019 particularly at our Canning Town centre proved successful. Our Sanctuary also saw a big increase in the number of cats rehomed.

*Photo 11: mother cat and kittens awaiting a new home*



Weekend cat adoption Open Days at Canning Town commenced in August 2018 utilising the new cattery facilities that were completed earlier in the year, and so it was in 2019 that we saw the full benefit of this. Open days were an opportunity for the public to visit our centres, discuss adoption with our staff and volunteers and view some of the cats at our centres. Offers of homes were then assessed at a home visit to provide advice and guidance about caring for and settling a new cat in and for us to feel reassured that our rescued animals were going to a good home.

The number of adoptions at our Lewisham centre saw a slight decrease although cat adoption Open Days at Lewisham were always busy. The Lewisham centre is in need of refurbishment and improvements to the cattery accommodation and this will be our next major project once finances allow.

Our Sussex Sanctuary is a permanent home to 127 cats. Adoption Open Days every weekend have continued to prove popular particularly in the Summer months as the Sanctuary is in a quiet rural location and is a very attractive centre to visit.

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## CELIA HAMMOND ANIMAL TRUST

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2019

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Given the challenges we face, the huge numbers of animals, particularly stray cats and kittens in need of help and the, at times, challenging temperaments of some of the cats that we rescue, we are proud that the Trust has a strict non-destruction policy – unless animals are suffering with a terminal illness or are hopelessly injured and beyond veterinary help.

#### Volunteers



Our centres are supported by our wonderful volunteers. Each centre benefits from the help of around 30 volunteers who spare their time to assist with the day to day care of the rescued cats in our centres, carrying out essential cleaning and feeding duties as well as spending quality time socialising our often nervous or traumatised rescued cats. Other volunteers assist our homing team by fostering cats and litters of kittens in their homes. At the height of kitten season our London centres have 20 – 25 foster homes per centre looking after litters of kittens in their own homes. A small but fantastic team of friendly volunteer ambassadors for the charity help at our weekend cat adoption days with showing visitors and potential cat adopters around answering questions about our work and explaining the adoption process.

*Photo 12: Volunteers are much valued members of our volunteer teams.*

#### Wider Community Benefit

Our services both Veterinary and Rescue are of considerable public benefit.

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

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## CELIA HAMMOND ANIMAL TRUST

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2019

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London is a city with extremes of wealth and poverty often side by side. Our Canning Town clinic in East London and Lewisham clinic in S.E London are both in areas that face increase levels of poverty and challenges such as overcrowded and poor housing. A report by Trust for London – “London’s Poverty Profile 2020” reports that 28% (2.5 million) people in London live in poverty compared to 22% nationally. Housing costs for those living in poverty account for 56% of their net income compared to 37% nationally. 74% of adults classified as living in poverty are from working households, this figure was 62% a decade ago.

When money is tight it is more than likely that it is pets that lose out as their owner’s priority is paying rent, bills and feeding their families. An unexpected vet bill can be completely unaffordable and our low cost veterinary services are the only way these owners can afford to treat their much loved family pet.

#### Income

As is the case with all animal charities the Celia Hammond Animal Trust receives no government funding. We receive an income from our veterinary clinics but this is insufficient to cover the running costs of the clinics and the additional costs have to be met via charity funds. Our rescue and rehoming activities are reliant upon donations and legacies to fund this area of our work. Fundraising and public awareness of our work is therefore very important.

Clients using our veterinary clinic services are charged a low cost charge for the treatment that their pet receives. Ideally these fees should cover the cost of providing the treatment but in reality many animals are treated where owners cannot pay or are strays where no one will pay so the charity has to meet these costs and the clinics are not self funding. The only way we could keep our costs down is to turn animals away without treatment. We are not prepared to do this when we know there isn’t help available anywhere else. Our determination to help as many animals as we can drives us to work harder to try to raise the money we need to keep our services going.

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

The demand for and pressure on our services has continued to increase and this has been exacerbated by the reduction of veterinary services provided by other animal charities in London who themselves have been experiencing financial difficulties.

#### Fundraising

We are fortunate to have amazing and loyal supporters. Our small head office team run a supporter database and keep in touch with our supporters via email communications, postal updates and by using social media.

We increased communication with our social media followers and were able to draw on the support of thousands of new followers in January 2019 when a post about the rescue of 11 cats who were found abandoned in cardboard boxes went viral on social media.

Our Facebook following doubled to 60,000 virtually overnight in response to a video clip of the rescue. With a much increased social media following we have seen very positive responses to appeals for donations of essential supplies such as cat food for the cats at our centres.



*Photo 13: Food donations received via social media appeals.*



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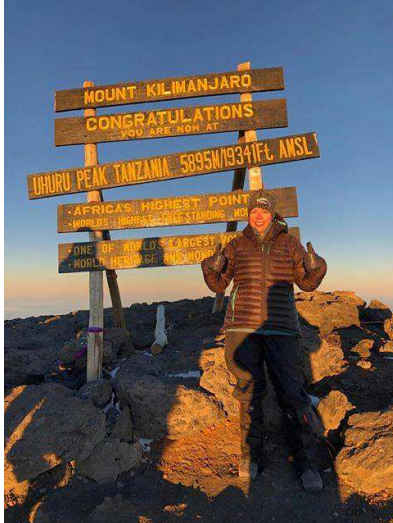
## CELIA HAMMOND ANIMAL TRUST

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2019

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During 2019 we adopted a cautious policy with regard to our finances. Ideally we would have liked to have increased our reserves and have sufficient income to progress with our future plans but the financial climate suggested caution. We had intended to sell a small piece of land that the charity was bequeathed in Aldgate, East London but uncertainty around Brexit led to the Trust being advised to wait as to sell sooner may not achieve as high a sale price. In 2019 we focused on the provision of our day to day services.



*Photo 14: Nicky Adams one of our supporters climbed mount Kilimanjaro to raise £3,000 for CHAT.*

#### Projects

Projects undertaken in 2019 were important but small scale as we concentrated on providing our essential services. The Trust had committed to significant investment at the Canning Town centre over the last few years doubling the veterinary facilities and completing the final stage of the Tiny Paws cattery in 2018.

#### Canning Town Vet clinic – donation of new sinks and units



*Photo 15: August 2019 – new sinks and units Canning Town Prep room and cat ward.*

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## CELIA HAMMOND ANIMAL TRUST

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2019

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When we opened the doors to our clinic in January 1999 to provide an affordable veterinary service for low-income pet owners in East London, to save costs we retained the units that the PDSA had in the building we bought from them. They have served us well for the last twenty years but were looking increasingly tired and shabby and needed replacement. When we discussed replacement, there were always more pressing things that needed to be funded.

We were absolutely thrilled when Balfour Beatty and Dekko Interiors approached us and offered to replace our aging units, worktops, sinks and taps and having these has made a much nicer and brighter working environment for the veterinary team and animal care staff - and they look amazing!

We are so grateful to Balfour Beatty and Dekko Interiors Limited for giving the staff a real lift.

#### **Future Plans**

We are now living with the Covid-19 pandemic and have had to rapidly adapt how we deliver our services and make our future plans. Any major plans we had for 2020 have been put on hold as we have concentrated on continuing to help animals in need and supporting them and their owners as best as we possibly can whilst also protecting our staff and volunteers from risk.

Our veterinary clinics and rescue centres were usually hives of human as well as animal activity with staff, volunteers, visitors and clients. As the pandemic struck we had to close our two London rescue centres and Sanctuary in East Sussex to visitors. Our London veterinary clinics had to switch to telephone and video consultations and emergency appointments only, although this eased a little as we headed into the Summer. Our usual busy vaccination clinics could no longer continue and were replaced by well spaced appointments.

Reluctantly our volunteers were asked not to attend to enable us to reduce the numbers of people working in the centres. Smaller teams of staff working shifts have been caring for our rescue cats. Following government guidance vulnerable staff have shielded and some who could work from home did so. Our veterinary teams who comprised many staff from abroad were left short as some returned to their home countries to be with their families during the pandemic. Our wonderful animal care teams, veterinary clinic staff and rescue workers have continued working at our centres and clinics all working in a Covid safe way. throughout and we are especially grateful to them for their dedication and commitment.

Cat adoptions have continued albeit in a new way, using video call home assessments and matching of cats to new homes via videos to show the cat interacting with a member of a staff to give an idea of the cats personality and temperament. We have concentrated on homing cats locally to our centres and many cats have been delivered to their new homes.

The demand to adopt cats has been higher than usual as people are at home and seeking company and those that have never found quite the right time to adopt and settle in a new cat have found being at home during lockdown is a good time. We have been aware of the high demand to adopt pets and that some homes being offered may be on impulse so have been particularly thorough with our home assessments to try and ensure that the homes we use have carefully considered their decision and will be homes for life. This high level of demand and the large scale acquisition of pets privately without the same kind of support provided via an animal charity is of some concern to animal welfare organisations as this may lead to higher levels of relinquishment of animals post Covid when life returns back to some sort of normality.

We have continued to provide an emergency rescue service for strays, feral and unwanted pet cats. We have assisted with collecting animals where owners have been unwell and needed pets taking for veterinary treatment, with rehoming in the sad event of owners passing away and with pet food deliveries for pet owners who are isolating and short of pet food.

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## CELIA HAMMOND ANIMAL TRUST

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2019

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Our veterinary clinic income has significantly reduced and we are experiencing a reduction in donations. The Trust has been very fortunate to have recently been bequeathed three legacies, one being a house in East London. We have received a 20% share of another London home from one of our long term supporters once the property has been sold and a very generous donation from a supporter with a particular interest in supporting our Sanctuary. We are extremely grateful to the generosity of these kind people which enables us to continue to provide our services and is an invaluable buffer against the financial hardship we are facing this year.

Times are very difficult as they are for all charities but the Celia Hammond Animal Trust will come through this and is looking forward to a brighter future whilst accepting there will be more practical and financial challenges to face in the recovery phase post Covid-19. The Trustees are confident that the charity has sufficient income and reserves to continue for the next 12 months.

#### Lewisham Centre Improvements

One challenge that the Trust faces is raising the funds needed for refurbishment and replacement of cattery accommodation at the Lewisham Veterinary clinic and Rescue Centre. Opened to the public in 1995 the main building comprises four Victorian terraced buildings that have been joined together and is in need of repair and renovation to upgrade the existing veterinary clinic facilities. The major expense though will be the replacement and upgrading of the majority of the indoor cattery accommodation. We still have our lovely external cattery "The Coco Markus cattery block" donated very generously by Mrs MH Markus.

The Trust owns a small disused shop and warehouse/ workshop at the rear of the existing veterinary clinic and rescue centre which the Lewisham centre currently uses for storage. Planning permission has been granted to redevelop the site into a two storey cattery building providing twenty indoor spacious 'walk in' style cattery pens and a reception area. We are still desperately wanting to raise the money to put this plan into operation but we have never been in a financial position to be able to do this as there is always something else critically important that has to be addressed and the plans are put back yet again. The anticipated cost of completing this project is substantial which is why the plans keep being put on hold.

In the meantime the Trust has concentrated on essential maintenance including electrical work, replacement of five gas central heating and hot water boilers, installing a new fire alarm system and essential roof repairs. Other much needed improvements include replacement of aged and worn vinyl flooring through the majority of the veterinary clinic as well as replacement of several sink and cupboard units.

Whilst we are living with Covid-19 large projects such as at Lewisham are on hold whilst the future is so uncertain.

#### **Charity Code of Governance**

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

The Trust has grown in size and scale since its founding as a charity in 1986 with the most rapid phase of growth and change being since the establishment of the charity's two London clinics in 1995 and 1999. A more structured approach to the management of the charity has increasingly become necessary in order to comply with regulation and legislation e.g employment law, health and safety etc. A senior management team comprising senior veterinary staff, rescue and homing and Head office administrators oversee the day to day running of the charity's activities and meet regularly with Trustees to ensure the smooth running and provision of charitable services.



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## CELIA HAMMOND ANIMAL TRUST

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2019

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The Trustees are aware of the importance of the public's confidence and trust in charities. It has always been charity policy not to adopt high pressure fundraising activities such as cold calling, door to door, street fundraising or the sale of our supporter database mailing list. As such the charity has not been involved in any of the high pressure fundraising activities that have resulted in recent public scandals for some other charities. The proportion of charity funds spent on fundraising and administration has traditionally been very low. The Trusts funds are spent on front line services and because finances are limited the Trustees strive to be as cost effective as possible when approving any necessary expenditure.

The Trustees have considered the guidelines for larger charities that are contained within the Charity Code of Governance guidelines. However much of the boards approach is currently more in keeping with the guidelines recommended for smaller charities. The Trust has grown from small charity status and in the Trustees opinion is currently a medium size charity. This brings its own challenges as the Trust does not currently have the ability to attract the potential financial support that a larger charity could but does face the increasing operating costs and challenges that come with growth. The Trustees are confident that the board will meet these challenges and is currently looking to recruit additional Trustees to bring new skills to the board.

#### Reserves policy and going concern

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

	2019	2018
Total reserves	3,356,893	2,840,011
Less:		
Designated reserves	(1,029,525)	(1,122,720)
Free reserves	2,326,368	1,717,291

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

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

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

As at 31 October 2019, the Trust had in excess of the target reserves which is due to large legacy income that was received in 2019, the timing of such income can fluctuate year on year.

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## CELIA HAMMOND ANIMAL TRUST

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2019

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#### Anticipated income in 2021.

The Trust was very generously left a house in East London in 2020 by Mr F. Knight a great supporter of the Trusts work. We are extremely grateful to Franks generosity in bequeathing his home to the Trust. This property is on the market and is expected to sell for £600,000. The sale has been paused during the third national lockdown but we anticipate a straightforward sale in the Summer of 2021.

The Trust will continue with the sale of a piece of land in Aldgate although this sale is much more complex due to a boundary dispute. The value of the land is approx. £600,000.

The Trust currently receives rental income from a property in Chatham. The lease expires Jan 2022. A review on the way forward for the site will be undertaken by the Trustees in November 2021

The Trust has not seen a decrease in support for our work. The demand for veterinary services at our London clinics currently greatly exceeds our capacity. We have no reason to anticipate that this demand will decrease, in fact we anticipate that it will increase due to the impact of post pandemic recession and the increase in pet ownership as a consequence of the acquisition of lockdown pets.

#### Charity Shop Income

The Trust has one charity shop at its Head office site. The pandemic has impacted the charity shop income by around 40%. Whilst the charity shop income is a useful income source the Trust is not reliant on this charity shop income in the same way that some other charities are.

The Trusts fundraising primarily utilises social media appeals and direct mailings, these have so far not been adversely affected. Events such as open days at the Trusts centres are usually for information purposes rather than direct fundraising purposes. Although these have not been able to be held the absence of these events has not in the short term significantly affected income although the Trustees are aware that these events are useful in maintaining longer term support.

#### Regular Giving

Standing Orders have decreased by 7.7%

The charity does not receive any central government funding or regular grants from other organisations. The Trust has received £45,000 Covid relief Grants during 2020.

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## **CELIA HAMMOND ANIMAL TRUST**

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### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2019**

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#### **Trustees' responsibilities statement**

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

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

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

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

This report was approved by the Trustees, on

and signed on their behalf by:

**Celia Hammond**

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## CELIA HAMMOND ANIMAL TRUST

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

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#### 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 2019 set out on pages 21 to 37. 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 2019 and of the group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

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

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

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

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## CELIA HAMMOND ANIMAL TRUST

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

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

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

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

#### **Responsibilities of trustees**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities

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## CELIA HAMMOND ANIMAL TRUST

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

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

#### **Crowe U.K. LLP**

Statutory Auditor

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

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

CELIA HAMMOND ANIMAL TRUST

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2019**

	Note	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
<b>Income and endowments from:</b>				
Donations and legacies	2	2,463,449	2,463,449	1,626,549
Charitable activities	3	1,236,677	1,236,677	1,336,517
Other trading activities		30,832	30,832	52,403
Investments	4	96,235	96,235	63,232
<b>Total income and endowments</b>		<b>3,827,193</b>	<b>3,827,193</b>	<b>3,078,701</b>
<b>Expenditure on:</b>				
Raising funds		35,737	35,737	47,796
Charitable activities	7	3,274,574	3,274,574	3,101,600
<b>Total expenditure</b>	5	<b>3,310,311</b>	<b>3,310,311</b>	<b>3,149,396</b>
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>516,882</b>	<b>516,882</b>	<b>(70,695)</b>
<b>Net movement in funds</b>		<b>516,882</b>	<b>516,882</b>	<b>(70,695)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		2,840,011	2,840,011	2,910,706
<b>Total funds carried forward</b>		<b>3,356,893</b>	<b>3,356,893</b>	<b>2,840,011</b>

The notes on pages 25 to 37 form part of these financial statements.

**CELIA HAMMOND ANIMAL TRUST**

**CONSOLIDATED BALANCE SHEET  
AS AT 31 OCTOBER 2019**

	Note	£	2019 £	£	2018 £
<b>Fixed assets</b>					
Tangible assets	10	1,029,965		1,123,160	
Investment property	11	960,000		960,000	
Total tangible assets			1,989,965		2,083,160
Investments	12		77		77
			1,990,042		2,083,237
<b>Current assets</b>					
Debtors	13	243,420		88,443	
Cash at bank and in hand		1,296,722		826,457	
		1,540,142		914,900	
<b>Creditors:</b> amounts falling due within one year	14	(173,291)		(158,126)	
<b>Net current assets</b>			1,366,851		756,774
<b>Net assets</b>			3,356,893		2,840,011
<b>Charity Funds</b>					
Unrestricted funds	15		3,356,893		2,840,011
<b>Total funds</b>			3,356,893		2,840,011

The financial statements were approved by the Trustees on

and signed on their behalf, by:

The notes on pages 25 to 37 form part of these financial statements.



**CELIA HAMMOND ANIMAL TRUST**

**CHARITY BALANCE SHEET  
AS AT 31 OCTOBER 2019**

	Note	£	2019 £	£	2018 £
<b>Fixed assets</b>					
Tangible assets	10	<b>1,029,525</b>		<i>1,122,720</i>	
Investment property	11	<b>960,000</b>		<i>960,000</i>	
Total tangible assets			<b>1,989,525</b>		<i>2,082,720</i>
Investments	12		<b>79</b>		<i>79</i>
			<b>1,989,604</b>		<i>2,082,799</i>
<b>Current assets</b>					
Debtors	13	<b>274,645</b>		<i>93,616</i>	
Cash at bank		<b>1,265,277</b>		<i>820,752</i>	
		<b>1,539,922</b>		<i>914,368</i>	
<b>Creditors:</b> amounts falling due within one year	14	<b>(172,633)</b>		<i>(157,157)</i>	
<b>Net current assets</b>			<b>1,367,289</b>		<i>757,211</i>
<b>Net assets</b>			<b>3,356,893</b>		<i>2,840,010</i>
<b>Charity Funds</b>					
Unrestricted funds			<b>3,356,893</b>		<i>2,840,010</i>
<b>Total funds</b>			<b>3,356,893</b>		<i>2,840,010</i>

The financial statements were approved by the Trustees on

and signed on their behalf, by:

The notes on pages 25 to 37 form part of these financial statements.

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**CELIA HAMMOND ANIMAL TRUST**

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**CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 OCTOBER 2019**

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	Note	2019 £	2018 £
<b>Cash flows from operating activities</b>			
Net cash provided by/(used in) operating activities	17	<b>374,030</b>	<i>(38,126)</i>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		<b>96,235</b>	<i>63,232</i>
Purchase of tangible fixed assets		<b>-</b>	<i>(11,700)</i>
<b>Net cash provided by investing activities</b>		<b>96,235</b>	<i>51,532</i>
<b>Change in cash and cash equivalents in the year</b>		<b>470,265</b>	<i>13,406</i>
Cash and cash equivalents brought forward		<b>826,457</b>	<i>813,051</i>
<b>Cash and cash equivalents carried forward</b>	18	<b>1,296,722</b>	<i>826,457</i>

The notes on pages 25 to 37 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2019**

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**1. Accounting Policies**

**1.1 Basis of preparation of financial statements**

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

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

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

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

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

**1.2 Going concern**

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

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

**1.3 Income**

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

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2019**

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**1. Accounting Policies (continued)**

**1.4 Expenditure**

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

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

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

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

**1.5 Basis of consolidation**

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

The income and expenditure account for the year dealt with in the accounts of the charity was £516,882 (2018 - £(70,695)).

**1.6 Tangible fixed assets and depreciation**

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

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

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

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

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## CELIA HAMMOND ANIMAL TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2019

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#### 1. Accounting Policies (continued)

##### 1.7 Investments and investment properties

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

###### i) Subsidiary undertakings

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

###### ii) Investment properties

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

The 2019 valuations were made by the Trustees based on valuations carried out by Watson Day in 2018, on an open market value for existing use basis.

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

##### 1.8 Interest receivable

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

##### 1.9 Debtors

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

##### 1.10 Cash at Bank and in hand

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

##### 1.11 Liabilities and provisions

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

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CELIA HAMMOND ANIMAL TRUST

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2019

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1. Accounting Policies (continued)

1.12 Financial instruments

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

1.13 Pensions

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

1.14 Fund accounting

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

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

2. Income from donations and legacies

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Donations	716,560	716,560	685,199
Legacies	1,746,889	1,746,889	941,350
	<hr/>	<hr/>	<hr/>
Total donations and legacies	2,463,449	2,463,449	1,626,549
	<hr/>	<hr/>	<hr/>
Total 2018	1,626,549	1,626,549	
	<hr/>	<hr/>	

3. Income from charitable activities

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Provision of veterinary services	1,236,677	1,236,677	1,336,517
	<hr/>	<hr/>	<hr/>
Total 2018	1,336,517	1,336,517	
	<hr/>	<hr/>	

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**CELIA HAMMOND ANIMAL TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2019**

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**4. Investment income**

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Investment income - local investment properties	96,235	96,235	63,232
	<u>96,235</u>	<u>96,235</u>	<u>63,232</u>
<i>Total 2018</i>	<u>63,232</u>	<u>63,232</u>	

**5. Analysis of Expenditure by expenditure type**

	Staff costs 2019 £	Depreciation 2019 £	Other costs 2019 £	Total 2019 £	Total 2018 £
Expenditure on raising voluntary income	-	-	7,516	7,516	14,697
Expenditure on fundraising trading	19,080	1,009	8,132	28,221	33,099
<b>Costs of raising funds</b>	<u>19,080</u>	<u>1,009</u>	<u>15,648</u>	<u>35,737</u>	<u>47,796</u>
Provision of veterinary services	1,801,862	84,790	1,121,048	3,007,700	2,818,908
Provision of sanctuary to animals	10,185	7,396	244,793	262,374	278,192
<b>Charitable activities</b>	<u>1,812,047</u>	<u>92,186</u>	<u>1,365,841</u>	<u>3,270,074</u>	<u>3,097,100</u>
<b>Expenditure on governance</b>	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
	<u>1,831,127</u>	<u>93,195</u>	<u>1,385,989</u>	<u>3,310,311</u>	<u>3,149,396</u>
<i>Total 2018</i>	<u>1,735,730</u>	<u>93,636</u>	<u>1,320,030</u>	<u>3,149,396</u>	

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**CELIA HAMMOND ANIMAL TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2019**

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**6. Support costs**

	<b>Fundraising expenses £</b>	<b>Provision of veterinary services £</b>	<b>Provision of sanctuary to animals £</b>	<b>Total 2019 £</b>	<i>Total 2018 £</i>
Fundraising costs	-	-	-	-	1,762
Other	-	10,362	-	10,362	38,728
Facilities	1,308	99,687	9,600	110,595	58,836
Staff costs	1,387	116,753	10,185	128,325	122,535
Depreciation	1,009	84,790	7,396	93,195	93,636
	<u>3,704</u>	<u>311,592</u>	<u>27,181</u>	<u>342,477</u>	<u>315,497</u>
<i>Total 2018</i>	<u>5,257</u>	<u>291,132</u>	<u>19,108</u>	<u>315,497</u>	

**7. Governance costs**

	<b>Unrestricted funds 2019 £</b>	<b>Total funds 2019 £</b>	<i>Total funds 2018 £</i>
Governance Auditors' remuneration	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>

**8. Net income/(expenditure)**

This is stated after charging:

	<b>2019 £</b>	<i>2018 £</i>
Depreciation of tangible fixed assets: - owned by the charitable group	<b>93,195</b>	93,636
Auditor's remuneration - audit	<u><b>4,500</b></u>	<u>4,500</u>



**CELIA HAMMOND ANIMAL TRUST**

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**9. Staff costs**

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	1,713,704	1,608,053
Social security costs	92,839	112,387
Other pension costs	24,584	15,290
	<u>1,831,127</u>	<u>1,735,730</u>

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

	2019 No.	2018 No.
Veterinary services	81	83
Sanctuary	12	13
Management	4	4
Finance	1	1
	<u>98</u>	<u>101</u>

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

**10. Tangible fixed assets**

Group	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>					
At 1 November 2018 and 31 October 2019	<u>2,053,130</u>	<u>93,731</u>	<u>436,835</u>	<u>63,919</u>	<u>2,647,615</u>
<b>Depreciation</b>					
At 1 November 2018	987,912	70,518	402,106	63,919	1,524,455
Charge for the year	<u>77,727</u>	<u>7,375</u>	<u>8,093</u>	<u>-</u>	<u>93,195</u>
At 31 October 2019	<u>1,065,639</u>	<u>77,893</u>	<u>410,199</u>	<u>63,919</u>	<u>1,617,650</u>
<b>Net book value</b>					
At 31 October 2019	<u>987,491</u>	<u>15,838</u>	<u>26,636</u>	<u>-</u>	<u>1,029,965</u>
At 31 October 2018	<u>1,065,218</u>	<u>23,213</u>	<u>34,729</u>	<u>-</u>	<u>1,123,160</u>

**CELIA HAMMOND ANIMAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2019**

<b>Charity</b>	<b>Freehold property £</b>	<b>Motor vehicles £</b>	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>					
At 1 November 2018 and 31 October 2019	<b>2,053,130</b>	<b>90,631</b>	<b>433,887</b>	<b>63,919</b>	<b>2,641,567</b>
<b>Depreciation</b>					
At 1 November 2018	<b>987,912</b>	<b>68,424</b>	<b>398,592</b>	<b>63,919</b>	<b>1,518,847</b>
Charge for the year	<b>77,727</b>	<b>7,375</b>	<b>8,093</b>	<b>-</b>	<b>93,195</b>
At 31 October 2019	<b>1,065,639</b>	<b>75,799</b>	<b>406,685</b>	<b>63,919</b>	<b>1,612,042</b>
<b>Net book value</b>					
At 31 October 2019	<b>987,491</b>	<b>14,832</b>	<b>27,202</b>	<b>-</b>	<b>1,029,525</b>
<i>At 31 October 2018</i>	<i>1,065,218</i>	<i>22,207</i>	<i>35,295</i>	<i>-</i>	<i>1,122,720</i>

**11. Investment property**

	<b>Freehold investment property £</b>
<b>Group and Charity Valuation</b>	
At 1 November 2018 and 31 October 2019	<b>960,000</b>

The 2019 valuations were made by the Trustees based on valuations carried out by Watson Day in 2018, on an open market value for existing use basis.

**12. Fixed asset investments**

	<b>Listed securities £</b>
<b>Group Market value</b>	
At 1 November 2018 and 31 October 2019	<b>77</b>

**Group investments at market value comprise:**

	<b>2019 £</b>	<b>2018 £</b>
Listed investments	<b>77</b>	<b>77</b>

All the fixed asset investments are held in the UK

**CELIA HAMMOND ANIMAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
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**12. Fixed asset investments (continued)**

		Listed securities £	Sub total carried forward £
<b>Charity</b>			
<b>Market value</b>			
At 1 November 2018 and 31 October 2019		77	77
		<u>77</u>	<u>77</u>
	Sub total brought forward £	Shares in group undertakings £	Total £
<b>Charity</b>			
<b>Market value</b>			
At 1 November 2018 and 31 October 2019	77	2	79
	<u>77</u>	<u>2</u>	<u>79</u>
<b>Charity investments at market value comprise:</b>			
		2019 £	2018 £
Listed investments		77	77
Group		2	2
		<u>77</u>	<u>77</u>
Total		79	79
		<u>79</u>	<u>79</u>

All the fixed asset investments are held in the UK

**13. Debtors**

	<b>Group</b>		<b>Charity</b>	
	2019 £	2018 £	2019 £	2018 £
Amounts owed by group undertakings	-	-	31,275	5,114
Other debtors	7,350	65,554	7,300	65,615
Prepayments and accrued income	236,070	22,889	236,070	22,887
	<u>243,420</u>	<u>88,443</u>	<u>274,645</u>	<u>93,616</u>

**CELIA HAMMOND ANIMAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
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**14. Creditors: Amounts falling due within one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank loans and overdrafts	3,776	1,948	3,776	1,948
Trade creditors	67,667	103,424	67,665	102,756
Other taxation and social security	74,819	28,737	74,672	28,736
Other creditors	16,369	13,567	16,369	13,567
Accruals and deferred income	10,660	10,450	10,151	10,150
	<b>173,291</b>	<b>158,126</b>	<b>172,633</b>	<b>157,157</b>

**15. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 November 2018 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 October 2019 £</b>
<b>Designated funds</b>				
Designated Funds	1,122,720	-	(93,195)	1,029,525
<b>General funds</b>				
General Funds	1,717,291	3,827,193	(3,217,116)	2,327,368
Total Unrestricted funds	2,840,011	3,827,193	(3,310,311)	3,356,893
Total of funds	2,840,011	3,827,193	(3,310,311)	3,356,893

**Statement of funds - prior year**

	<b>Balance at 1 November 2017 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 October 2018 £</b>
Designated Funds	1,204,887	-	(93,636)	11,470	1,122,721
General Funds	1,705,819	3,078,701	(3,055,760)	(11,470)	1,717,290
Total of funds	2,910,706	3,078,701	(3,149,396)	-	2,840,011

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

**CELIA HAMMOND ANIMAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2019**

**Summary of funds - current year**

	Balance at 1 November 2018 £	Income £	Expenditure £	Balance at 31 October 2019 £
Designated funds	1,122,720	-	(93,195)	1,029,525
General funds	1,717,291	3,827,193	(3,217,116)	2,327,368
	<u>2,840,011</u>	<u>3,827,193</u>	<u>(3,310,311)</u>	<u>3,356,893</u>

**Summary of funds - prior year**

	Balance at 1 November 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2018 £
Designated funds	1,204,887	-	(93,636)	11,470	1,122,721
General funds	1,705,819	3,078,701	(3,055,760)	(11,470)	1,717,290
	<u>2,910,706</u>	<u>3,078,701</u>	<u>(3,149,396)</u>	<u>-</u>	<u>2,840,011</u>

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	1,029,964	1,029,964
Fixed asset investments	77	77
Investment property	960,000	960,000
Current assets	1,540,143	1,540,143
Creditors due within one year	(173,291)	(173,291)
	<u>3,356,893</u>	<u>3,356,893</u>

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**CELIA HAMMOND ANIMAL TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2019**

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**16. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2018 £</i>	<i>Total funds 2018 £</i>
Tangible fixed assets	1,123,160	1,123,160
Fixed asset investments	77	77
Investment property	960,000	960,000
Current assets	915,010	914,900
Creditors due within one year	(158,236)	(158,126)
	<u>2,840,011</u>	<u>2,840,011</u>

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

	<b>2019</b>	<b>Group</b>
	<b>£</b>	<b>2018</b>
		<b>£</b>
Net income/(expenditure) for the year (as per Statement of Financial Activities)	<b>516,882</b>	(70,695)
<b>Adjustment for:</b>		
Depreciation charges	<b>93,195</b>	93,636
Dividends, interest and rents from investments	<b>(96,235)</b>	(63,232)
Loss on the sale of fixed assets	-	230
(Increase)/decrease in debtors	<b>(154,977)</b>	14,334
Increase/(decrease) in creditors	<b>15,165</b>	(12,399)
<b>Net cash provided by/(used in) operating activities</b>	<u><b>374,030</b></u>	<u>(38,126)</u>

**18. Analysis of cash and cash equivalents**

	<b>2019</b>	<b>Group</b>
	<b>£</b>	<b>2018</b>
		<b>£</b>
Cash in hand	<b>1,296,722</b>	826,457
<b>Total</b>	<u><b>1,296,722</b></u>	<u>826,457</u>

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## CELIA HAMMOND ANIMAL TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2019

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#### 19. Related party transactions

During the year Naomi Sheen was paid £7,329 (2018 - £7,329) for employment services as a cat rehoming co-ordinator with the Lewisham Branch of the charity – a position held since 2001 and prior to becoming a Trustee. Naomi Sheen's continued employment in this position has been notified to and authorised by the Charity Commission.

During the year the charity paid rentals of £5,200 (2018 - £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 (2018 - £8,000) in rent. CHAT Trading Limited paid £17,400 (2018 - £46,252) via gift aid. At the year end, CHAT Trading Limited was owed £31,275 (2018 - owed to the Trust £5,114) from the Trust.

#### 20. Principal subsidiaries

##### CHAT Trading Limited

Subsidiary name	CHAT Trading Limited
Company registration number	03055752
Basis of control	Shareholding
Equity shareholding %	100%
Total assets as at 31 October 2019	£ 31,885
Total liabilities as at 31 October 2019	£ 31,883
Total equity as at 31 October 2019	£ 2
Turnover for the year ended 31 October 2019	£ 61,969
Expenditure for the year ended 31 October 2019	£ 31,595
Profit for the year ended 31 October 2019	£ 30,374