

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2020

CELIA HAMMOND ANIMAL TRUST

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 23
Independent auditor's report	24 - 26
Consolidated statement of financial activities	27
Consolidated balance sheet	28
Charity balance sheet	29
Consolidated statement of cash flows	30
Notes to the financial statements	31 - 44

CELIA HAMMOND ANIMAL TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 OCTOBER 2020**

Trustees

C Hammond
N Sheen
E Fuller
C Beaumont-Kerridge

Charity registered number

293787

Principal office

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

Auditors

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

Bankers

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

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2020

The Trustees present their annual report together with the audited financial statements of the group and the charity for the 1 November 2019 to 31 October 2020.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Governing Document

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

Trustees

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

Celia Hammond
Naomi Sheen
E Fuller

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

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

Recruitment and Appointment of New Trustees

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

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

Policies and Procedures for the Induction and Training of Trustees

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

Pay Policy for Senior Staff

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

The Organisational Structure

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

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Achievements and performance

Subsidiary

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

OBJECTIVES AND ACTIVITIES

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

The charity's objects are:-

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

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

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

THE CONTRIBUTION OF VOLUNTEERS

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

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

GOING CONCERN

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

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

The Charity is in approximately the same financial position in August 2021 as at the beginning of the 2019 financial year.

There are fluctuations in timings of legacy income which can be significant amounts received by the Trust. Post year end we have received a legacy in excess of £600,000 from a long standing supporter of the charity which has increased reserves.

FINANCIAL REVIEW

Pandemic

The Covid 19 pandemic has dramatically affected how we provide our services, carry out our charitable activities, look at our finances and make decisions and future plans.

The majority of the Trusts activities involve working directly with people to help animals, in our veterinary clinics, rescue centres and Sanctuary and through our rescue and animal welfare work in the local communities. Our veterinary clinics, rescue centres and Sanctuary were always very busy hubs of human and animal activity. When the pandemic began in March 2020 Trustees and senior management had to very rapidly review and change how we provided our veterinary, rescue and homing services in line with government and industry guidance. We had to promptly alter the way in which we worked in order to keep staff and clients safe, to look after the animals already in our care and provide essential rescue services to animals in need.

The huge challenge that we faced was that so much of the work we undertake is practical and could not be done from home. In accordance with Government guidelines any staff who could possibly work from home did so, this included Head Office administration staff and some homing staff. Staff members who had health conditions that increased their vulnerability and were required to shield were identified and were asked to stay home. The Trust utilized the Government Furlough scheme where applicable as soon as the scheme became available.

Within our veterinary clinics and rescue centres we took immediate steps to minimise the number of staff working in the building and implemented social distancing to reduce the risk to our staff and our ability to care for the animals already in our centres. Vulnerable volunteers and those who were not regular volunteers were asked not to attend and we took the decision not to recruit any new volunteers within the centres. We planned for the various scenarios that could occur including reserve teams of staff and volunteers who could move in and look after animals if staffing numbers were severely affected. Working shifts for staff were implemented and lunchtimes and breaks staggered. Cleaning of surfaces including door handles was increased, ventilation increased, mask wearing and frequent hand sanitising implemented.

The government identified veterinary surgeons and their support staff as key workers and announced that vets could continue to provide emergency services. Animal Rescue centres were also allowed to continue during the lockdowns at a time when non-essential retail had to close. Our one charity shop based at our Head Office at Wadhurst had to close as it was non-essential retail.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Veterinary surgeons were initially restricting services to emergency only. As many consultations as possible were conducted by phone or video call and the governing veterinary bodies (RCVS and BVA) relaxed rules so that animals did not have to be physically re-examined as often as usual in order to provide repeat prescriptions. Non-urgent appointments such as routine booster vaccinations were postponed. Where animals needed to be examined by a vet they were brought to the door and handed in for the vet to examine unaccompanied by their owner.

One of our immediate concerns was the provision of day to day care of cats in the charities centres. With around 700 cats in our care between three sites, we needed to ensure the daily care needs of the cats were met, and also to ensure the number of cats did not increase and therefore increase pressure on staff and charity resources so we needed to find a way to safely continue homing cats. Our busy cat adoption Open Days which were held at all three rescues centres were closed to visitors from the beginning of March. During the National Lockdowns whilst many retail sectors had to close Animal charities were amongst the categories of essential 'retail' that were allowed to continue to provide essential rescue and homing work.

Our cat adoption process was very quickly adapted from pre-adoption home assessments carried out at the prospective adopters home to a 'virtual' home visit by video call e.g WhatsApp, Facetime or Zoom, these were carried out by homing staff who were working from home. During the full Lockdowns videos of our cats were made by Animal care staff working in the centres. These could then be forwarded onto potential adopters who were deemed to be suitable matches for these cats. This system worked surprisingly well as the cats had built up a relationship with their carers that could be seen in the videos but otherwise would not always have been apparent to visitors upon meeting these cats for the first time. Videos showing the cats interacting with staff allowed adopters to see more of the cats potential. Homing staff then delivered the cats to their new homes as a 'doorstep' handover.

Whilst some animal charities made the decision that they could not continue with taking in or rehoming any animals especially in the first lockdown and closed their doors for a period of time CHAT did continue within the guidance to provide essential rescue services and to safely rehome some of the cats in our care locally to our centres. We were also able to contribute our experiences towards guidance that was soon adopted by the wider animal charity sector about how to rehome animals safely during the pandemic.

One aspect of the public's reaction to the pandemic and lockdowns was a huge increase in demand to adopt animals, this demand was experienced nationally by all charities and also breeders. Our centres were receiving 4-5 times the normal level of enquiries about adopting animals during the first lockdown but this demand continued to remain very high until restrictions began easing in the Spring of 2021 following the third lockdown. With so many people being at home this was a good time to settle in a new pet but factors including loneliness and trying to keep children occupied and entertained were also reasons.

We were saddened to see so many reports of stolen pets and also to see the high prices that dog and cat breeders were selling puppies and kittens for as they took advantage of the situation.

Like all animal charities our concern is that a significant number of animals acquired during the lockdowns will not result in permanent homes. We are confident that the return rate for animals adopted from the Trust will be very low as we are thorough with our home assessments.

We also observed a change in the source of animals coming into our centres resulting in a very high proportion of cats in our centres being from a stray source rather than being unwanted pets and often having more nervous or challenging temperaments.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Fewer unwanted pet cats came into our care directly from homes because some of the common reasons that people give up their pets were not happening e.g the government had put a stop on evictions which is usually a significant reason for pets becoming homeless, people were not making big life changes like emigrating or moving to somewhere unsuitable for their pets, people wanted to keep their pets for company at this challenging time and also if they did not want their pet because the demand was so high the chances were that they knew someone or a friend of a friend would offer a home before that animal reached a rescue centre. Given the potential difficulties that animal charities could have faced it was fortunate that there were not high numbers of unwanted animals being relinquished.

Where our services were needed was with strays. Some cases we responded to involved starving cats and kittens and very sick strays who were reported in desperate need of help because they had effectively gone unnoticed because people were staying home and not discovering and feeding strays at their places of work or



locally to their homes. We also responded to cases further afield where members of the public could not obtain help locally because their local animal welfare organisations were not providing help.

CASE: Sick kittens rescued from Hounslow: In September 2020 our Lewisham Rescue Team received an urgent request to help a litter of very sick stray kittens in Hounslow. The kittens were suffering with untreated cat flu and local charities had been unable to assist. In all we took in twenty stray cats and kittens from gardens and garages at this site. Two kittens had lost an eye each due to infection but after treatment they all recovered and have found new homes.

PHOTO: Litter of kittens suffering with cat flu and eye infections in a garden in Hounslow.

Our Lewisham team were unfortunately affected by positive Covid 19 cases in November 2020, this did lead to the temporary complete closure of veterinary services for one month during which time clients with urgent cases were directed to our Canning Town veterinary clinic instead. Thankfully all affected staff made a good recovery.

We are immensely proud of all our staff and volunteers who have worked throughout the pandemic and so grateful to our supporters who have continued to support us financially and donated large amounts of food and bedding in response to appeals to help us look after our cats. It has undoubtedly been a very challenging time and we all look forward to life returning to some sort of normality.

Our staff and regular volunteers at our centres have been fantastic but it would be amiss not to acknowledge that the pandemic has been very stressful for all concerned, has led to an increased workload on the shoulders of a reduced team of staff and has been exhausting at times. Worry about the future and at times depression about the situation have taken their toll and our teams have often felt tired and in need of a break. These emotions have been felt throughout all walks of life and in all occupations and have impacted the plans, hopes and dreams of our staff and the charities plans.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Writing in the Summer of 2021 we are trying to re-group, increase our services again and look to the future. Our veterinary services have felt the most impact and we are suffering with severe veterinary staff shortages, an issue that is affecting veterinary practices both private and charity run throughout the U.K.



PHOTO: Socially distanced break at our Sanctuary. However social distancing was much more challenging to organise at our London centres.

Achievements and performance

During 2020 Covid 19 restrictions allowing we continued to carry out the core objectives of the Celia Hammond Animal Trust as far as was possible.

Our Main Activities involved:

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

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Veterinary Services

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

Our priority is the provision of low cost quality veterinary care to our primary registered clients. However in addition to our regular clients we help other pets who are referred to our clinics by private vets because owners cannot afford to pay for the treatment of their pets. We take in, treat and find new homes for many sick and unowned cats who have been taken in as strays into private vets.

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



CASE: "Nymphie" a feral cat who we had previously neutered and returned along with her family to a garden in East London. Nymphie had managed to get her head stuck inside a glass jar, thankfully it had broken without injuring her but we had to trap her and our vets had to anaesthetise her to gently remove the remains of the jar. Erin who feeds the little family emailed " The wonderful Tracey came and caught one of the strays who lives in our garden who had a glass jar round her neck. Honestly I can't thank you enough. We love all our strays and have been so worried about Nymphie."



CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

During the pandemic we unfortunately had to reduce the level of services we have been able to provide for pets that would usually have been referred to us, this was primarily because of staffing shortages. With all the worry around Covid some of our veterinary staff returned to be with family abroad when they had the opportunity to and either decided to stay there or due to travel restrictions struggled to return. With a reduced veterinary team we have had to focus our services on emergencies, our primary registered clients and our own rescue cases. We plan to resume our pre pandemic levels of veterinary services as soon as we can restore veterinary staffing levels again but this is continuing to prove challenging. We have also struggled to provide a full out of hours service and when we could not cover these shifts have had to outsource this cover to a local private veterinary out of hours service. This is a concern for us as we are aware that the costs at these out of hours vets are

many times higher than the costs we charge to our low income clients and we know that the cost of these veterinary fees are much higher and are going to be beyond what many clients can afford.



Our main veterinary clinic at Canning Town is always busy and experiences a very high demand from the public to use our veterinary services. The clinic is equipped with four operating theatres, an intensive care ward as well as cat and dog wards to accommodate inpatients. The clinic is fully equipped with digital x-ray facilities, ultrasound, endoscopes, haematology and biochemistry machines. The veterinary team at Canning Town are also able to carry out many orthopaedic procedures in addition to general surgery. We have qualified staff 24 hours a day to care for inpatients.

PHOTO: Kitten requiring hand rearing.

Our Lewisham clinic is smaller with two operating theatres as well as cat and dog wards to accommodate inpatients. Our Lewisham centre is focused upon the care of rescue cases and supporting the veterinary care needs of animals through our welfare work in the community, whilst still providing basic veterinary services i.e neutering, microchipping, vaccinations and some treatments for private clients who are eligible for our services. Any critical care cases admitted at Lewisham are transferred to our Canning Town clinic should they require overnight care.

During 2020 we maintained our neutering charges to pet owners at £20 for a male cat, £25 for a female cat, from £65 for a male dog and £70 for a female dog. These charges are a fraction of the cost of private veterinary fees in London. However due to increasing costs of many of the essential supplies that our veterinary clinics use i.e drugs, vaccines etc we are in 2021 reviewing charges to clients for other procedures. We continue to work with other animal charities and through the use of neutering vouchers provided through neutering schemes e.g C4 and Cats Protection we are able to provide free neutering for cats when owners cannot afford our reduced costs.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020



Veterinary staff – Ethos

For veterinary staff who join our teams the work is busy but very interesting and rewarding. Vets often comment what a positive change it is not to work for an employer where they have to euthanise animals who still have a quality of life because an owner cannot afford the cost of treatment. We routinely deal with life threatening emergencies such as caesarians (as a condition of eligibility for our services we insist on neutering the cat or dog as well) pyometra (a potentially life threatening infection of the uterus – treatment is hysterectomy i.e neutering) and blocked bladder (a life threatening blockage of the bladder particularly common in male cats).

PHOTO: Orthopaedic surgery at our Canning Town clinic

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

The veterinary industry has been changing over the last decade as small independent vet owned private sector veterinary practices have increasingly being bought by large corporate companies. These companies are owned and run by people who are often not vets and are profit making companies. At first the changes seem slight as these chains tend to keep the name and any appearance of the original practice to maintain the familiarity of the local practice but the policies of the practice and ethos do change. We hear time and time again from clients who cannot afford the price rises and from clients and staff who are unhappy with the change of culture from what many described as the 'family feel' of their practice. Vet staff often describe feeling that they are just a small part and have reduced ability to decide on procedures, treatments and pricing.

At CHAT our senior vets work with the practice managers, charity management and Trustees to provide our veterinary services in line with the charities aims and objectives. We do need to raise an income from our veterinary services but our priority is the animals and we do find a way to help the animals that come into our centres and veterinary clinics and we have the flexibility to determine treatment plans and fund individual animals care. For our vet clinic clients we offer flexibility with treatments and the extra support that some of our clients need to be able to look after their pets this may include extra hospitalisation, payment plans or help with transport. As a charity with a non-destruction policy unless an animal is hopelessly injured or terminally ill and suffering then we will find a way that puts the animal first.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Veterinary staff recruitment challenges

The recruitment and retainment of vets and vet nurses has been a challenge for the Trust for a number of years primarily because there is a shortage of veterinary staff in the U.K. . Many of our veterinary staff have come to the U.K from other European countries. The pandemic and uncertainty surrounding Brexit has been a concern for these staff some of whom have returned to their home countries. Pre Brexit over half of the U.K veterinary workforce qualified elsewhere in the U.K. (source British Veterinary Association) There is a lot of competition from other veterinary practices to attract veterinary staff and this has increased the average cost of vet staff salaries particularly in London. Many vets prefer the flexibility of finding employment through agencies and working as locums, whilst the Trust prefers to employ vets ourselves on permanent contracts we have had to employ vets via agencies and some locums which has also increased our costs through incurring agency fees.

In 2021 the impact of the pandemic combined with Brexit has intensified the challenges faced in recruiting veterinary staff. This is a problem not only for CHAT but for the entire UK veterinary profession who are struggling with severe shortage of veterinary staff which is affecting their ability to provide veterinary services.



Vets are recognised as a Shortage Occupation by the Migration Advisory Committee who concluded that vets are facing significant recruitment difficulties when the decision was made to re-add vets to the shortage Occupation List in July 2019. This addition helps to enable overseas vets to meet the qualification requirements to apply to work in the U.K by awarding them an extra 20 points towards the 70 points they need to obtain a work visa.

The introduction of a post Brexit work visa based system from 1st January 2021 does open up opportunities to recruit from the non European Economic Area (non EEA) as well as from the European Union (EU). As vets are a shortage occupation vets have priority visa status which should make it easier, quicker and less costly to hire from non-EU countries than pre Brexit. However post Brexit access to EU national vets has been restricted through the loss of freedom of movement for EU workers. The introduction of work visa's introduces another layer of administration for workers wishing to come from the EU.

In order to employ staff from overseas CHAT needs sponsorship licences which we had to apply for and have been awarded three sponsorship licences for 2021. We have so far used one licence to employ one vet who joined our Canning Town Team in April 2021. Activating the certificate cost and the agency fee cost £4985 in addition to salary. We currently have adverts running in the U.K and abroad for veterinary staff, but with the current Covid situation there has so far been little interest from vets abroad to relocate to the U.K. but we hope that this will improve.

Rescue services

During 2020 the pandemic did have an impact upon how we were able to carry out cat rescue work however our rescue teams at our three centres Lewisham S.E London, Canning Town, East London and our Sanctuary near Hastings in East Sussex continued to respond to emergency requests from the public to assist with unwanted, stray and abandoned cats and kittens. It was important to maintain social distancing and whilst this wasn't too much of an issue when assisting stray and feral cats outdoors staff could not initially enter people's homes to collect animals. Once the first lockdown eased our rescue teams were particularly busy trying to catch up with neutering stray and feral cat colonies to prevent numbers increasing further.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Stray and feral cats

Our expertise is with stray and feral cats and kittens and because of this we are kept very busy with requests to help such cats in London and the South East as well as for advice from all over the U.K and abroad. A lot of our time and effort is spent working in the areas local to our shelters humanely trapping, neutering and returning cats to locations where they will continue to be fed and have shelter.

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



PHOTO: Mother and kittens living at a second hand car dealers yard adjacent to the busy A13 in East London. All were brought to safety.

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



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

CASE: These new born kittens were discovered lying on the ground behind a wheelie bin in a front garden in East London. The mother cat ran off when the bin was moved. The front garden was so tiny, literally a couple of feet deep, this poor cat clearly didn't know where to have her kittens and was so desperate that she just had them on the concrete in the corner behind the bin.

Amanda one of our dedicated volunteers spent eight hours waiting on the street until the mother cat eventually returned after it had gone dark, when we were able to trap her and reunite her with the kittens. She was extremely hungry and turned out to be friendly so must have once been someone's pet.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020



PHOTO: Mum and her kittens reunited.

Elderly and otherwise 'un homeable' feral cats are released to live out their lives in comfort at our Sanctuary in East Sussex where they can choose between many sleeping shelters and sheds or to live in the main house. Our live in staff take care of the resident cats at the Sanctuary as well as those who are awaiting new homes and provide a rescue service for cats in the local area.

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

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

Educating pet owners about the importance of neutering their cats continues to be vital in order to reduce the numbers of unneutered stray cats who become the nucleus of every stray cat family. With many vets having stopped routine neutering during the lockdowns it has been more difficult for the public to get their pets neutered and there are waiting times for neutering which is a concern due to the risk of accidental matings and litters. With so many extra puppies and kittens being born during the pandemic to feed the high demand there are a lot more animals in need of neutering as well. We are concerned about a post pandemic population explosion and increased numbers of unwanted pets.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020



CASE STUDY: When Eleanor and Paul moved to their new home in East Ham in East London they immediately noticed lots of cats in their garden:

“About 10 would all sleep on a shed roof together and we figured they must be feral as that's unusual behaviour for pet cats. We started to put food out for them and as they dared to come closer we noticed one had an injured eye and two were clearly pregnant and we knew something needed to be done quickly.

Someone on a local Facebook group recommended a contact from CHAT and we got in touch to ask for help. They were all caught them all over a couple of evenings and they went off to CHAT to be neutered and chipped.

When the person from CHAT was releasing the cats back into our garden we made a comment that we'd probably come and adopt some kittens from the shelter once we were settled into the house as we'd love to have cats of our own. We were planning to keep

looking after and feeding the colony but didn't see them in the same way. She laughed and said "you already have cats". I'm ashamed to admit in my head I was thinking "I mean proper pet cats". But it turns out she was right and we're so glad! It's very cheesy to say but these guys completely changed our outlook on cats and the relationship you have with them as their 'human guardians'. I think people feel that you need to be able to hold or cuddle a cat to really feel a bond with them but it isn't true at all. Our colony brings us so much joy. They're completely mad and it's been wonderful to watch them turn from skinny, shy teenagers into fat adult cats who think we're their slaves.

Basically, moving into our house and getting these cats as an extra thrown in was one of the best things that ever happened to us! We think the work CHAT do is amazing and we're so grateful for the help you gave us! You changed the cats lives and ours. Eleanor, Paul and cats: Bruiser, Finn, Nelson, Turbot, Herbie, Callie, Freida, Priti, Lucy and Timi!”

Unwanted pets

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

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

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

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Renting and pets

Pre the pandemic a major reason for pets coming into our care in need of being rehomed was because of no pets policies in privately rented homes. Owners were often distraught at having to relinquish pets or face homelessness and their pets suffered from losing their homes and being parted from owners who loved them.

The Trust therefore welcomes the change in January 2021 from the government to introduce a New standard tenancy agreement to help renters with well behaved pets. Allowing pets is now the default position on the government's recommended model tenancy agreement. A tenant should make a written request to the landlord and if a landlord doesn't want their tenant to have a pet, they must object in writing within 28 days providing a good reason, such as in a small property where owning a pet would be impractical. Tenants will still have a legal duty to cover the costs of any damage caused by pets, but more tenants will be able to find suitable accommodation.

Microchipping and cats

In May 2021 the government announced that microchipping of pet cats is to soon become compulsory as part of an action plan for animal welfare. Microchipping is already compulsory for all dogs over 8 weeks old. CHAT has microchipped all the cats that we rehome and also all the feral and stray cats that we neuter and return (TNR) for many years. Microchips are very helpful in reuniting lost pets with their owners and on the whole CHAT welcomes this change as an aid to reducing the number of unclaimed stray cats. There may be some issues to consider with the implementation of this new law.

Unowned stray and feral cats. Many feeders of stray cats and cat charities who undertake neutering these cats do not want the responsibility of having these cats registered to themselves. At CHAT we made the decision many years ago to register feral and stray TNR cats to the Celia Hammond Animal Trust, then if in future these cats end up unclaimed at a vets or rescue centre or local authority animal welfare then we are contacted to assist with veterinary care and will take responsibility for them.

There are some issues with the administration of microchips to be overcome as there are several national microchip databases. Unregistered microchips and cases where a registered owner has neglected to update contact details are commonplace. This is frustrating and causes difficulties for animal charities and veterinary practices who cannot quickly reunite a pet with their owner and have to spend time trying to trace owners. However a microchip significantly increases the chances of a lost pet being reunited with an owner compared to a pet without a microchip.

Microchips are a very useful aid in reuniting lost pets and owners but sometimes there are ownership disputes particular with cats who by nature can roam and may have more than one home. The British Veterinary Association says that 'vets' primary role must be in providing veterinary care for animals, and they should not be put in the position of policing the law or untangling ownership disputes, which could result in people not seeking veterinary treatment.

We await further news on when this change in the law is to come into force and the detail.



CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

CASE "DOTTY": We collected Dotty as a stray in Blackheath and discovered that she had a microchip so we were able to reunite her with her owner. Where we found Dotty was 4.5 miles from home and she had been missing for six months: "One of my best and emotional birthday gifts I had received today was a call from Celia Hammond Animal Trust letting us know that our cat Dotty who has been missing for 6 months had finally been found. After months of searching and posting over social media she has finally at home safe and in her usual sleeping spot. Thank you so much for reuniting her with us and it has really made my birthday extra special this year"

Homing and Rescue Figures 2020

Despite the challenges due to the pandemic during 2020 our centres found new homes for 1,222 cats
Canning Town 513, Lewisham 580, Sanctuary 129

In 2019 we found permanent new homes for 2,014 animals, of which 2,004 were cats. This compared to a total of 1,577 animals in 2018

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

Given the challenges we have faced during 2020 and the challenging natures of many of the cats that we rehomed we are pleased with this number.

We remain proud that the Trust has a strict non-destruction policy – unless animals are suffering with a terminal illness or are hopelessly injured and beyond veterinary help.

PHOTO: Bob was adopted from our Canning Town centre and has settled very well into his new home – he loves to play with a screwed up paper ball.

Volunteers

Due to the pandemic in order to minimise the number of people working in our centres we took the decision to stop recruiting new volunteers to work hands on at our London centres and Sanctuary. A smaller number of dedicated regular volunteers did continue and formed an essential part of our animal care teams at our centres. A few had been furloughed from their usual employment and we are especially grateful to those who gave extra time and worked as though they were full time members of our teams.

In pre – pandemic times each centre benefits from the help of around 30 volunteers who spare their time to assist with the day to day care of the rescued cats in our centres, carrying essential cleaning and feeding as well as spending quality time socialising our often nervous or traumatised rescued cats.

Volunteers also assist our homing team by fostering cats and litters of kittens in their homes and during the pandemic this extra help was invaluable in helping to relieve pressure on our centres.

We are looking forward to gradually welcoming volunteers to our centres again soon.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Wider Community Benefit

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

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

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

In the times ahead as government support schemes such as Furlough come to an end and businesses try to pick up the pieces there could be increased redundancies leading to more low income households. When money is tight it is inevitably animals that lose out as their owner’s priority is paying rent, bills and feeding their families. An unexpected vet bill can be completely unaffordable and our low cost veterinary services are the only way these owners can afford to treat and keep their much loved family pet.

Income

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

Veterinary Clinic Income.

We receive an income from our veterinary clinics but this is insufficient to cover the running costs of the clinics and the additional costs have to be met via charity funds. Our rescue and rehoming activities are reliant upon donations and legacies to fund this area of our work. Fundraising and public awareness of our work is therefore very important.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Clients using our veterinary clinic services are charged a low cost charge for the treatment that their pet receives. Ideally these fees should cover the cost of providing the treatment but in reality many animals are treated where owners cannot pay or are strays where no one will pay so the charity has to meet these costs and the clinics are not self funding.

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

In 2019 provision of low cost veterinary services accounted for £1,236,676 of the Trusts income. During the pandemic our veterinary services were restricted at times to emergency only services and with the need to implement social distancing and well spaced appointments our capacity to provide veterinary services was reduced. In 2020 the veterinary clinic income was £1,189,126

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

Charity shop

The Trust has one charity shop at its Head office site. This shop is classed as non-essential retail and had to be closed during lockdowns and inbetween due to reluctance of elderly volunteers to be customer facing. The pandemic has impacted the charity shop income by around 75%. Whilst the charity shop income is a useful income source the Trust is not reliant on this charity shop income in the same way that some other charities are. Online sales of some donated goods were able to continue quite successfully via the Celia Hammond Animal Trust ebay shop.

Events and Open Days

Events such as cat adoption open days and Summer Open Days at the Trusts centres have not been able to go ahead during the pandemic. These open days and events are largely for information purposes rather than direct fundraising. Although these have not been able to be held the absence of these events has not in the short term significantly affected income although the Trustees are aware that these events are useful in maintaining longer term support for the charity.

Regular Giving

The Trusts fundraising primarily utilises social media appeals and direct mailings, these have so far not been adversely affected. Standing Orders have decreased by 7.85%

2019 - £65,112
2020 - £60,060

The charity does not receive any central government funding or regular grants from other organisations. The Trust has received £40,000 Covid relief Grants during 2020.

Fundraising

We are fortunate to have some very loyal supporters. Our small head office team run a supporter database and keep in touch with our supporters via email communications, postal updates and by using social media. During the pandemic our online communications have been particularly important for keeping in contact with our supporters and also for fundraising appeals.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Legacies

Legacies continue to be the Trust's biggest source of income and we received a total of £912,376 in the current financial year.

Below is an outline of post year end legacies received:

The Trust was left a substantial and generous legacy of £632,000 by Frank Knight a long term supporter from East London. We are extremely grateful for Frank's generosity in bequeathing this legacy to the Trust.

A legacy of £ 170,000 was left to the Trust by valued and long term supporter Eileen Clarke.

The Trust received a legacy of £170,000 in March 2021 towards our Lewisham centre. Trustees agreed to re-start plans at the Lewisham Centre for the replacement of cattery accommodation. Whilst the legacy is not sufficient to complete the project it is a significant amount of money to get the project started and once underway the Trust would be in a better position to fundraise to complete the project. For more information about this project see under Future Plans.

The Sanctuary also received a restricted legacy of £150,000 – plans for which have not yet been agreed. A three-bedroom flat that was left to the charity on the Isle of Dogs flat is currently on the market for sale at circa £320,000.

Donations

During the first lockdown the Trust was very generously supported with gifts in kind to help feed and care for the animals at our centres. These donations included cat food, bedding – new and second hand and cat toys. The value was approx £15,000 Subsequent appeals also brought in donations although not to quite the same amount.

PHOTO: Cat food donations arrive at our Greenacres Sanctuary.

Impact of Covid-19 on charity Reserves

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



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

During the pandemic it has not be necessary to use reserve funds to support the running of the charity.

Details of the current reserves held are shown in the reserves policy section.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Charity Code of Governance

The Trustees took time in 2019 to consider the New Charity Code of Governance and the Trust's position has not substantially changed since then. The Trustees invest a great deal of time and energy in the charity and believe passionately in the cause of animal welfare and the charity's aims and objectives. The Trustees are up to date with and have a good understanding of the role of the charity and the charity's current activities and the day to day challenges and issues faced in providing these services and meeting the CHAT's aims and objectives.

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

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

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

On February 22nd 2021 the board appointed a new Trustee Christine Beaumont-Kerridge who brings a wealth of animal welfare experience, charity governance experience and financial acumen as a chartered accountant. Christine Kerridge has had a long history working with animal welfare charities and was instrumental in the establishment of the C4 free cat neutering scheme which operates through veterinary practices within the M25. Errol Fuller retired as a Trustee on 19th April 2021. The Trustees will seek to appoint more Trustees as the pandemic eases and face to face meetings become possible again.

Projects during 2020

Due to the pandemic and plans and projects were put on hold as we focused on the changing situation and delivering our veterinary and rescue services as best we could in line with the current guidelines. The only 'project' completed in 2020 was out of necessity. Our Lewisham veterinary clinic had a replacement shop front and front door installed in November 2020 as the aged aluminium main veterinary clinic shop front door became broken and was unrepairable.

Head Office administration: As a consequence of the pandemic more of the Head Office records have been and are in the process of being moved online which will lead to swifter and more efficient accounting and auditing in future.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Future plans

At the moment the Trustees are taking a very cautious approach to the future as we await to see how the pandemic progresses and what the continuing impact will be on the U.K. We feel reassured that we are in a similar financial position to 2019 but are cautious about our future financially as we are anticipating that the economy will face difficulties in the post pandemic recovery and that donations to the charity may be impacted. However we have received a legacy to be specifically used at our Lewisham centre and we do have a major project pending at Lewisham that we would like this legacy to contribute towards.

Opened to the public in 1995 the Lewisham veterinary clinic and rescue centre building currently comprises four Victorian terraced buildings that have been linked together. The majority of the indoor cattery accommodation has been in need of an upgrade for some time. The Trustees would like to upgrade and improve the facilities to provide spacious easy to clean walk in style cattery pens similar to those installed at Canning Town in 2016. Primarily we want to provide a nicer stay for cats in our care whilst awaiting new homes. Secondly there are proposals that the Government has already consulted on to bring in regulations to licence animal rescue centres which will include minimum standards and sizes for accommodation, this will be similar to the licensing of boarding cattery establishments and breeders.

The current building does not have enough space to accommodate replacing existing accommodation with walk in style pens but the Trust owns a disused shop and warehouse/ workshop at the rear of the existing veterinary clinic and rescue centre which the Lewisham centre currently uses for storage. Planning permission has previously been granted to redevelop the site into a two storey cattery building providing twenty indoor spacious 'walk in' style cattery pens and a reception area. This project was put on reserve whilst we prioritised the Canning Town project in 2014-2016.

We have appointed a local architect to review the project and carry out a feasibility study into two options – new build and part renovation of No.1 Friendly Street or demolition of No.1 Friendly Street and a complete new build. We are keen to find the most cost effective option and investigate whether we could commence the project as two stages.

We still have our lovely external cattery “The Coco Markus cattery block” donated very generously by Mrs MH Markus.

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Reserves policy and going concern

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

	2020	2019
Total reserves	3,435,560	3,356,893
Less:		
Designated reserves	(951,054)	(1,029,525)
Free reserves	<u>2,484,506</u>	<u>2,326,368</u>

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

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

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

As at 31 October 2020, the Trust had 8.9 months (2019 – 8.3) of running costs in free reserves. The Trust is mindful of ongoing implications of the covid 19 pandemic so are comfortable with the level of reserves held and the increase in reserves this year is due to the revaluation of an investment property.

Anticipated income in 2021.

The Trust was very generously left a house in East London in 2020 by Mr F. Knight a great supporter of the Trusts work. We are extremely grateful to Franks generosity in bequeathing his home to the Trust. The property recently sold for in excess of £600,000.

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

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

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

CELIA HAMMOND ANIMAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 OCTOBER 2020

Based on the above, the Trustees have reasonable expectation that it has enough resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Trustees' responsibilities statement

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

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

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

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

This report was approved by the Trustees, on 31 August 2021 and signed on their behalf by:

Celia Hammond

CELIA HAMMOND ANIMAL TRUST

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

Opinion

We have audited the financial statements of Celia Hammond Animal Trust (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 October 2020 set out on pages 27 to 44. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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

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

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 October 2020 and of the group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

CELIA HAMMOND ANIMAL TRUST

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Use of our report

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

CELIA HAMMOND ANIMAL TRUST

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

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

Crowe U.K. LLP

Statutory Auditor

Riverside House
40 - 46 High Street

Maidstone

Kent

ME14 - 1JH

Date: 31 August 2021

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

CELIA HAMMOND ANIMAL TRUST

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies	2	1,682,672	1,682,672	2,463,449
Charitable activities	3	1,189,127	1,189,127	1,236,677
Other trading activities		40,561	40,561	30,832
Investments	4	85,318	85,318	96,235
Total income and endowments		2,997,678	2,997,678	3,827,193
Expenditure on:				
Raising funds		28,135	28,135	35,737
Charitable activities	7	3,330,876	3,330,876	3,274,574
Total expenditure	5	3,359,011	3,359,011	3,310,311
Net income / (expenditure) before other recognised gains and losses				
Gains on revaluations of fixed assets	10	440,000	440,000	-
		(361,333)	(361,333)	516,882
Net movement in funds		78,667	78,667	516,882
Reconciliation of funds:				
Total funds brought forward		3,356,893	3,356,893	2,840,011
Total funds carried forward		3,435,560	3,435,560	3,356,893

The notes on pages 31 to 44 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CONSOLIDATED BALANCE SHEET
AS AT 31 OCTOBER 2020**

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	10	951,054		1,029,965	
Investment property	11	1,400,000		960,000	
Total tangible assets			2,351,054		1,989,965
Investments	12		77		77
			2,351,131		1,990,042
Current assets					
Debtors	13	183,219		243,420	
Cash at bank and in hand		1,067,888		1,296,722	
		1,251,107		1,540,142	
Creditors: amounts falling due within one year	14	(166,678)		(173,291)	
Net current assets			1,084,429		1,366,851
Net assets			3,435,560		3,356,893
Charity Funds					
Unrestricted funds	15		3,435,560		3,356,893
Total funds			3,435,560		3,356,893

The financial statements were approved by the Trustees on 31 August 2021 and signed on their behalf, by:

The notes on pages 31 to 44 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

**CHARITY BALANCE SHEET
AS AT 31 OCTOBER 2020**

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	10	950,614		1,029,525	
Investment property	11	1,400,000		960,000	
Total tangible assets			<u>2,350,614</u>		1,989,525
Investments	12		79		79
			<u>2,350,693</u>		<u>1,989,604</u>
Current assets					
Debtors	13	185,197		274,645	
Cash at bank		1,065,297		1,265,277	
		<u>1,250,494</u>		<u>1,539,922</u>	
Creditors: amounts falling due within one year	14	(165,627)		(172,633)	
Net current assets			<u>1,084,867</u>		<u>1,367,289</u>
Net assets			<u>3,435,560</u>		<u>3,356,893</u>
Charity Funds					
Unrestricted funds			<u>3,435,560</u>		<u>3,356,893</u>
Total funds			<u>3,435,560</u>		<u>3,356,893</u>

The financial statements were approved by the Trustees on 31 August 2021 and signed on their behalf, by:

The notes on pages 31 to 44 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	17	<u>(301,007)</u>	<u>374,030</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		85,318	96,235
Purchase of tangible fixed assets		<u>(13,145)</u>	<u>-</u>
Net cash provided by investing activities		<u>72,173</u>	<u>96,235</u>
Change in cash and cash equivalents in the year		(228,834)	470,265
Cash and cash equivalents brought forward		<u>1,296,722</u>	<u>826,457</u>
Cash and cash equivalents carried forward	18	<u><u>1,067,888</u></u>	<u><u>1,296,722</u></u>

The notes on pages 31 to 44 form part of these financial statements.

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020

1. Accounting Policies

1.1 Basis of preparation of financial statements

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

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

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

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

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

1.2 Going concern

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

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

1.3 Income

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

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

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020

1. Accounting Policies (continued)

1.4 Expenditure

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

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

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

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

1.5 Basis of consolidation

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

The income and expenditure account for the year dealt with in the accounts of the charity was £78,667 (2019 - £516,882).

1.6 Tangible fixed assets and depreciation

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

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

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

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

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020

1. Accounting Policies (continued)

1.7 Investments and investment properties

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

i) Subsidiary undertakings

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

ii) Investment properties

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

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

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

1.8 Interest receivable

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

1.9 Debtors

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

1.10 Cash at Bank and in hand

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

1.11 Liabilities and provisions

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

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

1. Accounting Policies (continued)

1.12 Financial instruments

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

1.13 Pensions

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

1.14 Fund accounting

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

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

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

2. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Donations	694,857	694,857	716,560
Legacies	912,176	912,176	1,746,889
Grants	75,639	75,639	-
	<hr/>	<hr/>	<hr/>
Total donations and legacies	1,682,672	1,682,672	2,463,449
	<hr/>	<hr/>	
<i>Total 2019</i>	<i>2,463,449</i>	<i>2,463,449</i>	

Grant income relates to support received from the UK Government due to the Covid 19 pandemic. Income received from the Coronavirus Job Retention scheme was £36,639 and in relation to business grants from local councils was £40,000.

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

3. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Provision of veterinary services	1,189,127	1,189,127	1,236,677
	<u>1,189,127</u>	<u>1,189,127</u>	<u>1,236,677</u>
<i>Total 2019</i>	<u>1,236,677</u>	<u>1,236,677</u>	

4. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Investment income - local investment properties	85,318	85,318	96,235
	<u>85,318</u>	<u>85,318</u>	<u>96,235</u>
<i>Total 2019</i>	<u>96,235</u>	<u>96,235</u>	

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

5. Analysis of Expenditure by expenditure type

	Staff costs 2020 £	Depreciation 2020 £	Other costs 2020 £	Total 2020 £	Total 2019 £
Expenditure on raising voluntary income	-	-	2,514	2,514	7,516
Expenditure on fundraising trading	13,928	-	11,692	25,620	28,221
Costs of raising funds	13,928	-	14,206	28,134	35,737
Provision of veterinary services	1,742,390	84,471	1,210,385	3,037,246	3,007,700
Provision of sanctuary to animals	9,987	7,585	271,059	288,631	262,374
Charitable activities	1,752,377	92,056	1,481,444	3,325,877	3,270,074
Expenditure on governance	-	-	5,000	5,000	4,500
	1,766,305	92,056	1,500,650	3,359,011	3,310,311
<i>Total 2019</i>	<i>1,831,127</i>	<i>93,195</i>	<i>1,385,989</i>	<i>3,310,311</i>	

6. Support costs

	Fundraising expenses £	Provision of veterinary services £	Provision of sanctuary to animals £	Total 2020 £	Total 2019 £
Other	-	10,410	-	10,410	10,362
Facilities	1,401	98,764	9,712	109,877	110,595
Staff costs	1,283	112,789	9,987	124,059	128,325
Depreciation	-	84,471	7,585	92,056	93,195
	2,684	306,434	27,284	336,402	342,477
<i>Total 2019</i>	<i>3,704</i>	<i>311,592</i>	<i>27,181</i>	<i>342,477</i>	

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

7. Governance costs

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Governance Auditors' remuneration	5,000	5,000	<i>4,500</i>
	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>4,500</u></u>

8. Net income/(expenditure)

This is stated after charging:

	2020 £	<i>2019 £</i>
Depreciation of tangible fixed assets: - owned by the charitable group	92,056	<i>93,195</i>
Auditor's remuneration - audit	5,000	<i>4,500</i>
	<u><u>97,056</u></u>	<u><u>97,695</u></u>

9. Staff costs

Staff costs were as follows:

	2020 £	<i>2019 £</i>
Wages and salaries	1,631,760	<i>1,697,103</i>
Social security costs	105,728	<i>109,440</i>
Other pension costs	28,817	<i>24,584</i>
	<u><u>1,766,305</u></u>	<u><u>1,831,127</u></u>

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

	2020 No.	<i>2019 No.</i>
Veterinary services	82	<i>81</i>
Sanctuary	13	<i>12</i>
Management	4	<i>4</i>
Finance	1	<i>1</i>
	<u><u>100</u></u>	<u><u>98</u></u>

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

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

10. Tangible fixed assets

Group	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost					
At 1 November 2019	2,053,130	93,731	436,835	63,919	2,647,615
Additions	-	13,145	-	-	13,145
At 31 October 2020	<u>2,053,130</u>	<u>106,876</u>	<u>436,835</u>	<u>63,919</u>	<u>2,660,760</u>
Depreciation					
At 1 November 2019	1,065,639	77,893	410,199	63,919	1,617,650
Charge for the year	77,725	8,261	6,070	-	92,056
At 31 October 2020	<u>1,143,364</u>	<u>86,154</u>	<u>416,269</u>	<u>63,919</u>	<u>1,709,706</u>
Net book value					
At 31 October 2020	<u>909,766</u>	<u>20,722</u>	<u>20,566</u>	-	<u>951,054</u>
<i>At 31 October 2019</i>	<u>987,491</u>	<u>15,838</u>	<u>26,636</u>	-	<u>1,029,965</u>
	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Charity					
Cost					
At 1 November 2019	2,053,130	90,631	433,887	63,919	2,641,567
Additions	-	13,145	-	-	13,145
At 31 October 2020	<u>2,053,130</u>	<u>103,776</u>	<u>433,887</u>	<u>63,919</u>	<u>2,654,712</u>
Depreciation					
At 1 November 2019	1,065,639	75,799	406,685	63,919	1,612,042
Charge for the year	77,725	8,261	6,070	-	92,056
At 31 October 2020	<u>1,143,364</u>	<u>84,060</u>	<u>412,755</u>	<u>63,919</u>	<u>1,704,098</u>
Net book value					
At 31 October 2020	<u>909,766</u>	<u>19,716</u>	<u>21,132</u>	-	<u>950,614</u>
<i>At 31 October 2019</i>	<u>987,491</u>	<u>14,832</u>	<u>27,202</u>	-	<u>1,029,525</u>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

11. Investment property

	Freehold investment property £
Group and Charity Valuation	
At 1 November 2019	960,000
Surplus/(deficit) on revaluation	440,000
	1,400,000
At 31 October 2020	1,400,000

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

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

12. Fixed asset investments

	Listed securities £
Group Market value	
At 1 November 2019 and 31 October 2020	77

Group investments at market value comprise:

	2020 £	<i>2019 £</i>
Listed investments	77	77

All the fixed asset investments are held in the UK

	Listed securities £	Sub total carried forward £		Total £
Charity Market value				
At 1 November 2019 and 31 October 2020	77	77		
	Sub total brought forward £	Shares in group undertakings £		Total £
Charity Market value				
At 1 November 2019 and 31 October 2020	77	2		79

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

12. Fixed asset investments (continued)

Charity investments at market value comprise:

	2020	<i>2019</i>
	£	£
Listed investments	77	77
Group	2	2
	79	<i>79</i>
	79	<i>79</i>

All the fixed asset investments are held in the UK

13. Debtors

	Group		Charity	
	2020	<i>2019</i>	2020	<i>2019</i>
	£	£	£	£
Amounts owed by group undertakings	-	-	10,365	<i>31,275</i>
Other debtors	10,904	<i>7,350</i>	2,516	<i>7,300</i>
Prepayments and accrued income	172,315	<i>236,070</i>	172,316	<i>236,070</i>
	183,219	<i>243,420</i>	185,197	<i>274,645</i>
	183,219	<i>243,420</i>	185,197	<i>274,645</i>

14. Creditors: Amounts falling due within one year

	Group		Charity	
	2020	<i>2019</i>	2020	<i>2019</i>
	£	£	£	£
Bank loans and overdrafts	-	<i>3,776</i>	-	<i>3,776</i>
Trade creditors	70,953	<i>67,667</i>	70,444	<i>67,665</i>
Other taxation and social security	65,610	<i>74,819</i>	65,568	<i>74,672</i>
Other creditors	19,465	<i>16,369</i>	19,465	<i>16,369</i>
Accruals and deferred income	10,650	<i>10,660</i>	10,150	<i>10,151</i>
	166,678	<i>173,291</i>	165,627	<i>172,633</i>
	166,678	<i>173,291</i>	165,627	<i>172,633</i>

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

15. Statement of funds

Statement of funds - current year

	Balance at 1 November 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 October 2020 £
Designated funds						
Designated Funds	1,029,525	-	(92,056)	13,145	-	950,614
General funds						
General Funds	2,327,368	2,997,678	(3,266,955)	(13,145)	440,000	2,484,946
Total Unrestricted funds	3,356,893	2,997,678	(3,359,011)	-	440,000	3,435,560
Total of funds	3,356,893	2,997,678	(3,359,011)	-	440,000	3,435,560

Statement of funds - prior year

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

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

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

Summary of funds - current year

	Balance at 1 November 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 October 2020 £
Designated funds	1,029,525	-	(92,056)	13,145	-	950,614
General funds	2,327,368	2,997,678	(3,266,955)	(13,145)	440,000	2,484,946
	3,356,893	2,997,678	(3,359,011)	-	440,000	3,435,560

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

15. Statement of funds (continued)

Summary of funds - prior year

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

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	951,053	951,053
Fixed asset investments	77	77
Investment property	1,400,000	1,400,000
Current assets	1,251,108	1,251,108
Creditors due within one year	(166,678)	(166,678)
	<u>3,435,560</u>	<u>3,435,560</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	1,029,964	1,029,964
Fixed asset investments	77	77
Investment property	960,000	960,000
Current assets	1,540,143	1,540,144
Creditors due within one year	(173,291)	(173,291)
	<u>3,356,893</u>	<u>3,356,894</u>

CELIA HAMMOND ANIMAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

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

	Group	
	2020	2019
	£	£
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(361,333)	<i>516,882</i>
Adjustment for:		
Depreciation charges	92,056	<i>93,195</i>
Dividends, interest and rents from investments	(85,318)	<i>(96,235)</i>
Decrease/(increase) in debtors	60,201	<i>(154,977)</i>
(Decrease)/increase in creditors	(6,613)	<i>15,165</i>
Net cash (used in)/provided by operating activities	(301,007)	<i>374,030</i>

18. Analysis of cash and cash equivalents

	Group	
	2020	2019
	£	£
Cash in hand	1,067,888	<i>1,296,722</i>
Total	1,067,888	<i>1,296,722</i>

19. Related party transactions

During the year Naomi Sheen was paid £7,329 (2019 - £7,329) for employment services as a cat rehoming co-ordinator with the Lewisham Branch of the charity – a position held since 2001 and prior to becoming a Trustee. Naomi Sheen's continued employment in this position has been notified to and authorised by the Charity Commission.

During the year the charity paid rentals of £5,200 (2019 - £5,200) on a building owned by Ms C Hammond, a Trustee, in respect of accommodation for employees. This amount is subject to a formal lease and is considered to be substantially less than market rate for such a property.

During the year CHAT Trading Limited paid the Trust £8,000 (2019 - £8,000) in rent. CHAT Trading Limited paid £39,013 (2019 - £17,400) via gift aid. At the year end, CHAT Trading Limited owed the Trust £10,365 (2019 - £31,275).

20. Principal subsidiaries

CELIA HAMMOND ANIMAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

20. Principal subsidiaries (continued)
CHAT Trading Limited

Subsidiary name	CHAT Trading Limited
Company registration number	03055752
Basis of control	Shareholding
Equity shareholding %	100%
Total assets as at 31 October 2020	£ -
Total liabilities as at 31 October 2020	£ -
Total equity as at 31 October 2020	£ -
Turnover for the year ended 31 October 2020	£ 77,460
Expenditure for the year ended 31 October 2020	£ 23,247
Profit for the year ended 31 October 2020	£ 39,013