

LIVERPOOL CAT WELFARE AND SANCTUARY

England & Wales · Charity number 1071410

Details

Other names LIVERPOOL CAT PROTECTION

Status Registered

Legal form Other

Registered 1998-09-08

Register [View on the Charity Commission register](#)

Contact

Address Golf View
Wheathill Road
Liverpool
L36 5US

Phone 07946859965

Email liverpoolcatwelfare@hotmail.com

Website liverpoolcatwelfare.com

Activities

Objects: 1) TO RELIEVE THE DISTRESS AND SUFFERING OF CATS, KITTENS AND FERAL CATS IN LIVERPOOL AND ELSEWHERE (HEREINAFTER CALLED THE 'AREA OF BENEFIT') WHO ARE IN NEED OF CARE AND PROTECTION BY REASON OF SICKNESS NEGLECT OR MALTREATMENT IN PARTICULAR BY THE PROVISION OF A RESCUE AND RE-HOMING SERVICE AND A SANCTUARY FOR THE TEMPORARY OR PERMANENT ACCOMMODATION OF SUCH CATS.2) TO ASSIST IN THE PROVISION OF A NEUTERING SERVICE FOR CATS AND KITTENS WHOSE OWNERS ARE UNABLE TO PAY FOR SUCH SERVICES.

Activities: Rehome and rescue domesticated and feral cats and neutering. Offer help and advice to the public.

Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** LIVERPOOL AND ELSEWHERE
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£97,737	£91,743	-	-
2023-12-31	£86,864	£72,787	-	-
2022-12-31	£146,021	£155,482	-	-
2021-12-31	£125,620	£130,113	-	-
2020-12-31	£290,358	£180,207	-	-

Trustees

Name	Role	Appointed
AMANDA JANE COOKE		
JEAN ELLIS		
JUNE WATKINS		

LIVERPOOL CAT WELFARE AND SANCTUARY

England & Wales - Charity number 1071410

Accounts

Liverpool Cat Welfare and Sanctuary

Charity Registration Number: 1071410

**Trustees' Annual Report and Financial Statements
for the year ended 31 December 2024**

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Administrative Information

Trustees:	June Watkins Jean Ellis Amanda Cooke
Charity Address:	569 West Derby Road Liverpool L13 8AD
Bankers:	Lloyds Bank Church St Liverpool L1 3HD
Accountant and Independent Examiner:	Beyond Profit Ltd G104 Bolton Arena Arena Approach Horwich Bolton BL6 6LB

Trustees Annual Report

Structure, governance and management

Liverpool Cat Welfare and Sanctuary is an unincorporated charity with the Charity Registration Number 1071410. The governing document of the charity is dated 8 September 1998.

Trustees are appointed by Committee. We met four times in 2024.

Objectives and Activities for the Public Benefit

The object of the charity is to relieve the distress and suffering of cats, kittens and feral cats in Liverpool and elsewhere who are in need of care and protection by reason of sickness neglect or maltreatment in particular by the provision of a rescue and re-homing service and a sanctuary for the temporary or permanent accommodation of such cats and to assist in the provision of a neutering service for cats and kittens whose owners are unable to pay for such services.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy for the period.

Review of Activities and Achievements

RCVS Inspection

The RCVS check clinic facilities through their PRACTICE STANDARDS SCHEME (PSS) by inspecting veterinary practice premises (VPPs) for compliance with the veterinary Medicines regulations. This happened in 2024, The inspector was impressed considering we are fairly new to this (thanks to the excellent work by our Vet nurse and vets)

Sadly, due to a virus brought into our rehoming centre we had to close for a period and rehome cats and kittens from foster homes. We still managed to rehome a number of animals. We felt pleased with the success of our summer and Christmas open days, to highlight our charity.

Future Plans

Our future plans will be to have more clinic days, as sadly cats protection are leaving our area. This saddens us as we had built up a good relationship. We hope to book people in earlier for their pets treatment and offer them refreshments. We have finished the memorial garden and will be holding events in future.

Financial review

During the year our income decreased by £10,873 to £97,737. This was due to an increase in shop sales. Expenditure increased by £18,956 to £91,743

Our total charitable funds at the end of the year were £126,243 (2023:£120,249).

Reserves Policy

We do not currently have a reserves policy and the Trustees plan to revisit this. However our current charitable funds equate to 17 months of charitable expenditure which we deem to be sufficient.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 10/10/25

and signed on their behalf by:

June Watkins

June Watkins (Oct 10, 2025 12:43:22 GMT+1)

June Watkins
Chair

Independent examiner's report to the trustees of Liverpool Cat Welfare and Sanctuary

I report to the trustees on my examination of the accounts of the Liverpool Cat Welfare and Sanctuary (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Emma Willder, FCMA, CGMA
Fellow of the Chartered Institute of Management Accountants

F114 Bolton Arena
Arena Approach
Horwich
Bolton
BL6 6LB

Date: 10/10/25

Receipts and payment accounts for the year ended 31 December 2024

	Notes	Unrestricted funds £	Total funds 31 December 2024 £	Unrestricted funds	Total funds 31 December 2023 £
Income and endowments from:					
Donations and legacies	2	53,418	53,418	59,723	59,723
Other trading activities	2	37,538	37,538	16,375	16,375
Charitable activities	2	-	-	-	-
Investments	2	1,233	1,233	700	700
Other income		5,548	5,548	10,066	10,066
Total		97,737	97,737	86,864	86,864
Expenditure on:					
Raising funds					
Costs of generating voluntary income		302	302	216	216
Costs relating to shop sales		8,524	8,524	12,191	12,191
Charitable activities	3	82,917	82,917	60,380	60,380
Total		91,743	91,743	72,787	72,787
Net income/(expenditure)		5,994	5,994	14,077	14,077
Net movement in funds		5,994	5,994	14,077	14,077
Reconciliation of funds:					
Total funds brought forward		120,249	120,249	106,172	106,172
Total funds carried forward	6	126,243	126,243	120,249	120,249

Statement of assets and liabilities as at 31 December 2024

	Notes	Unrestricted funds £	Total funds 31 December 2024 £	Unrestricted funds £	Total funds 31 December 2023 £
Cash funds					
Cash at bank and in hand	5	126,243	126,243	120,249	120,249
Total current assets		126,243	126,243	120,249	120,249
Total funds		126,243	126,243	120,249	120,249

The financial statements were approved by the Trustees on 10/10/25

and signed on their behalf.

June Watkins
June Watkins (Oct 10, 2025 12:43:22 GMT+1)

June Watkins
 Chair

Notes to the accounts

Note 1: Accounting Policies

Receipts and payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context "cash" includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

Note 2: Analysis of income

	2024		2023	
	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	£	£	£	£
Donations and legacies:				
Donations and gifts	49,512	49,512	49,997	49,997
Legacies	3,906	3,906	9,726	9,726
Total	53,418	53,418	59,723	59,723
Charitable activities:				
Grants	-	-	-	-
Total	-	-	-	-
Other trading activities				
Shop sales	34,480	34,480	8,472	8,472
Rag and textile sales	3,058	3,058	7,903	7,903
Total	37,538	37,538	16,375	16,375
Investments				
Bank Interest	1,233	1,233	700	700
Total	1,233	1,233	700	700
Total Income	92,189	92,189	76,798	76,798

Note 3: Analysis of expenditure

	2024	2023
	£	£
Accountancy Fees	1,680	1,320
Administrative Costs	11,888	2,682
Charitable Activities	27,408	20,805
Miscellaneous Costs	4,083	5,849
Other Professional Fees	-	2,849
Premises	13,865	7,264
Travel and accommodation	2,151	14,047
Vet fees	18,469	5,564
Volunteer Expenses	3,373	-
	<u>82,917</u>	<u>60,380</u>

Note 4: Cash at bank and in hand

	2024	2023
	£	£
Current Accounts	<u>126,243</u>	<u>120,249</u>
Total	<u>126,243</u>	<u>120,249</u>

Note 5: Charity funds

	Balance at 1 January 2024	Income	Expenditure	Balance at 31 December 2024
	£	£	£	£
<i>Unrestricted Funds</i>	120,279	97,737	(91,743)	126,273
	120,279	97,737	(91,743)	126,273
Total Funds	120,279	97,737	(91,743)	126,273

Prior year comparative

	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
	£	£	£	£
<i>Unrestricted Funds</i>	106,172	86,894	(72,787)	120,279
	106,172	86,894	(72,787)	120,279
Total Funds	106,172	86,894	(72,787)	120,279

Note 6: Trustees remuneration and expenses

The trustees received no remuneration for the performance of their duties. Trustee expenses of £1,187 (2023: £17,212) were reimbursed to one Trustee for expenses incurred the purchase equipment for the use of the charity.

The Trustees do not any indemnity insurance.

Note 7: Related party transactions

There we no related party transactions in the financial year ending 2024 (2023: none).









Annual Report and Accounts FYE 31 Dec 24 for signing

Final Audit Report

2025-10-10

Created:	2025-10-03
By:	Emma Willder (emma@beyondprofituk.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAwGWYTcaBohY_AYeM2YM8Umz8A4YsDPek

"Annual Report and Accounts FYE 31 Dec 24 for signing" History

-  Document created by Emma Willder (emma@beyondprofituk.co.uk)
2025-10-03 - 1:39:16 PM GMT- IP address: 212.139.0.30
-  Document emailed to June Watkins (liverpoolcatwelfare@hotmail.com) for signature
2025-10-03 - 1:39:20 PM GMT
-  Document emailed to Emma Willder (emma@beyondprofituk.co.uk) for signature
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-  Email viewed by June Watkins (liverpoolcatwelfare@hotmail.com)
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-  Document e-signed by June Watkins (liverpoolcatwelfare@hotmail.com)
Signature Date: 2025-10-10 - 11:43:22 AM GMT - Time Source: server- IP address: 81.134.91.139
-  Document e-signed by Emma Willder (emma@beyondprofituk.co.uk)
Signature Date: 2025-10-10 - 11:45:27 AM GMT - Time Source: server- IP address: 212.139.0.30
-  Agreement completed.
2025-10-10 - 11:45:27 AM GMT

LIVERPOOL CAT WELFARE AND SANCTUARY

England & Wales - Charity number 1071410

Accounts

Liverpool Cat Welfare and Sanctuary

Charity Registration Number: 1071410

Trustees' Annual Report and Financial Statements

for the year ended 31 December 2023

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Administrative Information

Trustees: June Watkins
Jean Ellis
Amanda Cooke

Charity Address: 569 West Derby Road
Liverpool
L13 8AD

Bankers: Lloyds Bank
Church St
Liverpool
L1 3HD

Accountant and
Independent Examiner: Beyond Profit Ltd
G104 Bolton Arena
Arena Approach
Horwich
Bolton
BL6 6LB

Trustees Annual Report

Structure, governance and management

Liverpool Cat Welfare and Sanctuary is an unincorporated charity with the Charity Registration Number 1071410. The governing document of the charity is dated 8 September 1998.

Trustees are appointed by Committee. We met four times in 2023.

Objectives and Activities for the Public Benefit

The object of the charity is to relieve the distress and suffering of cats, kittens and feral cats in Liverpool and elsewhere who are in need of care and protection by reason of sickness neglect or maltreatment in particular by the provision of a rescue and re-homing service and a sanctuary for the temporary or permanent accommodation of such cats and to assist in the provision of a neutering service for cats and kittens whose owners are unable to pay for such services.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy for the period.

Review of Activities and Achievements

During 2023 we continued a review of activities. Our clinic seems to be running very well and we are trying our best to get more vets and vet nurses onboard. This has proved challenging as even larger veterinary practices are struggling to recruit at the moment. That being said, we are pleased with our progress.

We still manage to help many cats and kittens as well as helping and offering support to members of the public.

Future Plans

Our future plans are ensuring the success of our clinic and also increasing clinic days. We are also going to open a memorial garden and a pop up café. We are also seeking to improve our booking system for clinic appointments using a new database.

Financial review

During the year our income decreased by £59,157. This was mainly due to a decrease in shop sales as one of our charity shop closed. Expenditure also decreased year on year by £82,695.

Our total charitable funds at the end of the year were £120,249.

Reserves Policy

We do not currently have a reserves policy and the Trustees plan to revisit this. However our current charitable funds equate to 20 months of charitable expenditure which we deem to be sufficient.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on

and signed on their behalf by:

9110124.

Jo Watkins

June Watkins
Chair

Jo Watkins

Independent examiner's report to the trustees of Liverpool Cat Welfare and Sanctuary

I report to the trustees on my examination of the accounts of the Liverpool Cat Welfare and Sanctuary (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Emma Willder, FCMA, CGMA
Fellow of the Chartered Institute of Management Accountants

G104 Bolton Arena
Arena Approach
Horwich
Bolton
BL6 6LB

Date: 11/10/2024

Receipts and payment accounts for the year ended 31 December 2024

	Notes	Unrestricted funds £	Total funds 31 December 2023 £	Unrestricted funds	Total funds 31 December 2022 £
Income and endowments from:					
Donations and legacies	2	59,723	59,723	74,528	74,528
Other trading activities	2	16,375	16,375	59,092	59,092
Investments	2	700	700	30	30
Other income		10,066	10,066	12,371	12,371
Total		86,864	86,864	146,021	146,021
Expenditure on:					
Raising funds					
Costs of generating voluntary income		216	216	336	336
Costs relating to shop sales		12,191	12,191	18,115	18,115
Charitable activities	3	60,380	60,380	137,031	137,031
Total		72,787	72,787	155,482	155,482
Net income/(expenditure)		14,077	14,077	(9,461)	(9,461)
Net movement in funds		14,077	14,077	(9,461)	(9,461)
Reconciliation of funds:					
Total funds brought forward		106,172	106,172	115,633	115,633
Total funds carried forward	6	120,249	120,249	106,172	106,172

Statement of assets and liabilities as at 31 December 2023

	Notes	Unrestricted funds £	Total funds 31 December 2023 £	Unrestricted funds £	Total funds 31 December 2022 £
Cash funds					
Cash at bank and in hand	5	120,249	120,249	106,172	106,172
Total current assets		120,249	120,249	106,172	106,172
Total funds		120,249	120,249	106,172	106,172

The financial statements were approved by the Trustees on

and signed on their behalf.

9/10/24.

June Watkins

June Watkins
Chair

June Watkins

Notes to the accounts

Note 1: Accounting Policies

Receipts and payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context "cash" includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

Note 2: Analysis of income

	2023		2022	
	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	£	£	£	£
Donations and legacies:				
Donations and gifts	49,997	49,997	35,529	35,529
Legacies	9,726	9,726	39,000	39,000
Total	59,723	59,723	74,529	74,529
Other trading activities				
Shop sales	8,472	8,472	53,933	53,933
Rag and textile sales	7,903	7,903	5,159	5,159
Total	16,375	16,375	59,092	59,092
Investments				
Bank Interest	700	700	30	30
Total	700	700	30	30
Total Income	76,798	76,798	133,651	133,651

Note 3: Analysis of expenditure

	2023	2022
	£	£
Accountancy Fees	1,320	720
Administrative Costs	2,682	10,103
Charitable Activities	20,805	26,228
Miscellaneous Costs	5,849	3,790
Other Professional Fees	2,849	1,376
Premises	7,264	73,182
Travel and accommodation	14,047	12,987
Vet fees	5,564	5,172
Volunteer Expenses	-	3,472
	60,380	137,030

Note 4: Cash at bank and in hand

	2023	2022
	£	£
Current Accounts	120,249	104,134
Petty Cash	-	2,580
Total	120,249	106,714

Note 5: Charity funds

	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
	£	£	£	£
<i>Unrestricted Funds</i>	106,172	86,864	(72,787)	120,249
	106,172	86,864	(72,787)	120,249
Total Funds	106,172	86,864	(72,787)	120,249

2022 comparative

	Balance at 1 January 2022	Income	Expenditure	Balance at 31 December 2022
	£	£	£	£
<i>Unrestricted Funds</i>	115,633	146,021	(155,482)	106,172
	115,633	146,021	(155,482)	106,172
Total Funds	115,633	146,021	(155,482)	106,172

Note 6: Trustees remuneration and expenses

The trustees received no remuneration for the performance of their duties. Trustee expenses of £17,212 (2022: £3,265) were reimbursed to one Trustee for expenses incurred the purchase of two vans and a garden building for the use of the charity. This is due to the fact that the charity does not had a debit card and the suppliers would not accept a cheque.

Note 7: Related party transactions

There we no related party transactions in the financial year ending 2023 (2022: none).

LIVERPOOL CAT WELFARE AND SANCTUARY

England & Wales - Charity number 1071410

Accounts

Liverpool Cat Welfare and Sanctuary

Charity Registration Number: 1071410

Trustees' Annual Report and Financial Statements

for the year ended 31 December 2022

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Administrative Information

Trustees: June Watkins
Jean Ellis
Amanda Cooke

Charity Address: 569 West Derby Road
Liverpool
L13 8AD

Bankers: Lloyds Bank
Church St
Liverpool
L1 3HD

Accountant and Independent Examiner: Beyond Profit Ltd
G104 Bolton Arena
Arena Approach
Horwich
Bolton
BL6 6LB

Trustees Annual Report

Structure, governance and management

Liverpool Cat Welfare and Sanctuary is an unincorporated charity with the Charity Registration Number 1071410. The governing document of the charity is dated 8 September 1998.

Trustees are appointed by Committee. We met six times in 2022.

Objectives and Activities for the Public Benefit

The object of the charity is to relieve the distress and suffering of cats, kittens and feral cats in Liverpool and elsewhere who are in need of care and protection by reason of sickness neglect or maltreatment in particular by the provision of a rescue and re-homing service and a sanctuary for the temporary or permanent accommodation of such cats and to assist in the provision of a neutering service for cats and kittens whose owners are unable to pay for such services.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy for the period.

Review of Activities and Achievements

During 2022 we started continued the setting up our on site clinic which is now operational,

We still carried out our core work of helping many cat and kittens. We did manage to reopen our shops.

Future Plans

Due to COVID there is a real shortage of vets and vet nurses. We are in the process of finding additional ones.

Financial review

During the year our income increased by £20,556 mainly through a combination of increased shop sales and an increase in donations and legacies.

Our total charitable funds at the end of the year was £106,172.

Our charitable activity expenditure increase due to improvement works at the cattery.

Reserves Policy

We do not currently have a reserves policy and the Trustees plan to revisit this. However our current charitable funds equate to 8 months of charitable expenditure which we deem to be sufficient.

Trustees' responsibilities in relation to the financial statements

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

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- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

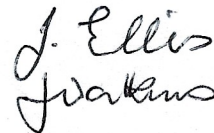
The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on



June Watkins
Chair

and signed on their behalf by:



Independent examiner's report to the trustees of Liverpool Cat Welfare and Sanctuary

I report to the trustees on my examination of the accounts of the Liverpool Cat Welfare and Sanctuary (the Charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Emma Willder, FCMA, CGMA
Fellow of the Chartered Institute of Management Accountants

G104 Bolton Arena
Arena Approach
Horwich
Bolton
BL6 6LB

Date: 30/11/2023

Receipts and payment accounts for the year ended 31 December 2022

	Notes	2022		2021	
		Unrestricted funds	Total funds	Unrestricted funds	Total funds
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	74,528	74,528	59,537	59,537
Other trading activities	2	59,092	59,092	37,818	37,818
Charitable activities	2,3	-	-	21,528	21,528
Investments	2	30	30	3	3
Other income		12,371	12,371	6,580	6,580
Total		146,021	146,021	125,465	125,465
Expenditure on:					
Raising funds					
Costs of generating voluntary income		336	336	534	534
Costs relating to shop sales		18,115	18,115	14,465	14,465
Charitable activities	4	137,031	137,031	116,798	116,798
Total		155,482	155,482	131,796	131,796
Net income/(expenditure)		(9,461)	(9,461)	(6,331)	(6,331)
Transfer between funds		-	-	0	0
Other recognised gains:					
Net movement in funds		(9,461)	(9,461)	(6,331)	(6,331)
Reconciliation of funds:					
Total funds brought forward		115,633	115,633	121,964	121,964
Total funds carried forward	6	106,172	106,172	115,633	115,633

Statement of assets and liabilities as at 31 December 2022

	Notes	Unrestricted funds £	Total funds 31 December 2022 £	Unrestricted funds £	Total funds 31 December 2021 £
Cash funds					
Cash at bank and in hand	6	106,172	106,172	117,907	117,907
Total current assets		106,172	106,172	117,907	117,907
Liabilities					
Total funds		106,172	106,172	115,633	115,633

J. Ellis - Watkins

The financial statements were approved by the Trustees on

JW/23

and signed on their behalf.

June Watkins
Chair

Notes to the accounts

Note 1: Accounting Policies

Receipts and payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context "cash" includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

The accounts for 2021 have been restated as they were originally prepared on an accruals basis and we have now changed to receipts and payments.

Note 2: Analysis of income

	2022		2021 (restated)	
	Unrestricted funds £	Total funds £	Unrestricted funds £	Total funds £
Donations and legacies:				
Donations and gifts	35,528	35,528	39,537	39,537
Legacies	39,000	39,000	20,000	20,000
Total	74,528	74,528	59,537	59,537
Charitable activities:				
Grants	-	-	21,528	21,528
Total	-	-	21,528	21,528
Other trading activities				
Shop sales	53,933	53,933	34,362	34,362
Rag and textile sales	5,159	5,159	3,455	3,455
Total	59,092	59,092	37,818	37,818
Investments				
Bank Interest	30	30	3	3
Total	30	30	3	3
Total Income	133,650	133,650	118,885	118,885

Note 3: Analysis of receipts of government grants

	2022 £	2021 (restated) £
Council Grants (COVID)	-	21,528
Total	-	21,528

Note 4: Analysis of expenditure

	2022 £	Restated 2021 £
Accountancy Fees	720	1,734
Administrative Costs	10,103	14,127
Charitable Activities	26,228	9,638
Miscellaneous Costs	3,790	302
Other Professional Fees	1,376	3,432
Premises	73,182	70,338
Travel and accommodation	12,987	8,808
Vet fees	5,172	5,974
Volunteer Expenses	3,472	2,446
	137,031	116,798

Note 5: Cash at bank and in hand

	2022 £	Restated 2021 £
Current Accounts	103,592	115,784
Petty Cash	2,580	2,123
Total	106,172	117,907

Note 6: Charity funds

	Balance at 1 January 2021 £	Income £	Expenditure £	Exceptional Items £	Balance at 31 December 2021 £
<i>Unrestricted Funds</i>	115,633	146,021	(155,482)	-	106,172
	115,633	146,021	(155,482)	-	106,172
Total Funds	115,633	146,021	(155,482)	-	106,172

2021 comparative (restated)

	Balance at 1 January 2021 £	Income £	Expenditure £	Exceptional Items £	Balance at 31 December 2021 £
<i>Unrestricted Funds</i>	121,964	125,465	(131,796)	-	115,633
	121,964	125,465	(131,796)	-	115,633
Total Funds	121,964	125,465	(131,796)	-	115,633

Note 7: Trustees remuneration and expenses

The trustees received no remuneration for the performance of their duties. Trustee expenses of £3,265 (2021: £1,326) were reimbursed to one Trustee for expenses incurred for the running of the charity.

Note 8: Related party transactions

There were no related party transactions in the financial year ending 2022 (2021: none)

LIVERPOOL CAT WELFARE AND SANCTUARY

England & Wales - Charity number 1071410

Accounts

Liverpool Cat Welfare and Sanctuary

Charity Registration Number: 1071410

**Trustees' Annual Report and Financial Statements
for the year ended 31 December 2021**

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Administrative Information

Trustees: June Watkins
Jean Ellis
Amanda Cooke

Charity Address: 1 High Street
Wavertree
Liverpool
L15 8HE

Bankers: Lloyds Bank
Church St
Liverpool
L1 3HD

Accountant and
Independent Examiner: Beyond Profit Ltd
G104 Bolton Arena
Arena Approach
Horwich
Bolton
BL6 6LB

Trustees Annual Report

Structure, governance and management

Liverpool Cat Welfare and Sanctuary is an unincorporated charity with the Charity Registration Number 1071410. The governing document of the charity is dated 8 September 1998.

Trustees are appointed by Committee. We meet 4 times yearly. During 2021 meetings were by telephone due to COVID.

Objectives and Activities for the Public Benefit

The object of the charity is to relieve the distress and suffering of cats, kittens and feral cats in Liverpool and elsewhere who are in need of care and protection by reason of sickness neglect or maltreatment in particular by the provision of a rescue and re-homing service and a sanctuary for the temporary or permanent accommodation of such cats and to assist in the provision of a neutering service for cats and kittens whose owners are unable to pay for such services.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy for the period.

Review of Activities and Achievements

During 2021 we started the process of setting up our on site clinic and we hope that this will be operational 2022.

We still carried out our core work of helping many cat and kittens. We did manage to reopen our shops but due to shortage of volunteers and COVID, they were opened limited times only.

COVID-19

Covid has had an enormous impact on our charity. We lost a large amount of revenue due to limited opening hours of our two charity shops and volunteer shortages.

Future Plans

In 2022 we hope to open our clinic. When the clinic is up and running it will enable us to help members of the public as well as the cats in our care with neutering and vet procedures as this has always been one of our major goals.

Financial review

During the year our income was reduced, this was mainly in relation to reduced VAT reclaims. Our shop income is increased on previous years but has still not recovered to pre COVID levels.

Our total charitable funds at the end of the year was £117,471.

Our charitable activity expenditure increase due to improvement works at the cattery.

Reserves Policy

We do not currently have a reserves policy and the Trustees plan to revisit this. However our current charitable funds equate to 11 months of charitable expenditure which we deem to be sufficient.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 27 October 2022 and signed on their behalf by:

June Watkins
Chair

Independent examiner's report to the trustees of Liverpool Cat Welfare and Sanctuary

I report to the trustees on my examination of the accounts of the Liverpool Cat Welfare and Sanctuary (the Charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Emma Willder, FCMA, CGMA
Fellow of the Chartered Institute of Management Accountants

G104 Bolton Arena
Arena Approach
Horwich
Bolton
BL6 6LB

Date: 28 October 2022

Statement of Financial Activities for the year ending 31 December 2021

	Notes	Unrestricted funds £	Total funds 31 December 2021 £	Unrestricted funds	Total funds 31 December 2020 £
Income and endowments from:					
Donations and legacies	2	59,532	59,532	68,164	68,164
Other trading activities	2	37,977	37,977	18,118	18,118
Charitable activities	2,3	21,528	21,528	23,067	23,067
Investments	2	3	3	3	3
Other income		6,580	6,580	28,488	28,488
Total		125,620	125,620	137,840	137,840
Expenditure on:					
Raising funds					
Costs of generating voluntary income		534	534	216	216
Costs relating to shop sales		14,464	14,464	14,040	14,040
Charitable activities	4,5	115,115	115,115	165,951	165,951
Total		130,113	130,113	180,208	180,208
Net income/(expenditure)		(4,493)	(4,493)	(42,367)	(42,367)
Transfer between funds		-	-		0
Other recognised gains:					
VAT refund		-	-	152,518	152,518
Net movement in funds		(4,493)	(4,493)	110,151	110,151
Reconciliation of funds:					
Total funds brought forward		121,964	121,964	11,813	11,813
Total funds carried forward		117,471	117,471	121,964	121,964

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Balance Sheet as at 31 December 2021

Current assets

Cash at bank and in hand	6	119,745	119,745	123,044	123,044
Total current assets		119,745	119,745	123,044	123,044

Creditors: amounts falling due within one year	7	2,274	2,274	1,080	1,080
Net current assets/(liabilities)		117,471	117,471	121,964	121,964

Total net assets / (liabilities)		117,471	117,471	121,964	121,964
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Funds of the Charity

Unrestricted funds	8	117,471	117,471	121,964	121,964
Total funds		117,471	117,471	121,964	121,964

The notes on pages 8 to 15 form an integral part of the financial statements.

Signed on behalf of the Trustees of Liverpool Cat Welfare and Sanctuary on 27 October 2022.

June Watkins
Chair

Notes to the accounts

Note 1: Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2016.

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

Liverpool Cat Welfare and Sanctuary meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting notes.

b) Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Income for government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received the account can be measured reliably and is not deferred.

Donations are recognised when the charity receives the funds.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are funds which the donor has specified are solely to be used for particular activities.

e) 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.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be recognised reliably.

All expenditure is shown inclusive of VAT.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

h) Operating Leases

The charity classifies the lease of photocopying and printing equipment as operating leases; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i) Tangible Fixed Assets

Individual assets costing £1000 or more are capitalised at cost and are depreciated evenly over their estimated useful economic lives, as follows:

Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

j) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probable result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision re normally recognised at their settle met amount after allowing for any trade discounts due.

k) Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

l) Key estimates and accounting judgements

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates ad assumptions, the actual results and outcomes may differ.

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

Note 2: Analysis of income

	2021		2020	
	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	£	£	£	£
Donations and legacies:				
Donations and gifts	39,532	39,532	28,164	28,164
Legacies	20,000	20,000	40,000	-
Total	59,532	59,532	68,164	28,164
Charitable activities:				
Grants	21,528	21,528	23,067	23,067
Total	21,528	21,528	23,067	23,067
Other trading activities				
Shop sales	34,522	34,522	14,385	14,385
Rag and textile sales	3,455	3,455	3,733	
Total	37,977	37,977	18,118	14,385
Investments				
Bank Interest	3	3	3	3
Total	3	3	3	3
Total Income	119,040	119,040	109,353	65,620

Note 3: Analysis of receipts of government grants

	31-Dec-21	31-Dec-20
	£	£
Council Grants (COVID)	21,528	22,668
Total	21,528	22,668

Note 4: Analysis of expenditure

	2021	2020
	£	£
Accountancy Fees	540	500
Charitable Activities	7,567	29,200
Miscellaneous Costs	690	13,235
Other Professional Fees	3,432	49,606
Premises	70,338	32,840
Travel and accomodation	8,807	5,241
Vet fees	5,974	31,017
Volunteer Expenses	2,446	262
	99,794	161,902
Support costs (see note 5)	14,127	2,970
Governance costs (see note 5)	1,194	1,080
	115,115	165,951

Note 5: Allocation of Governance and Other Support Costs

The total support costs and overheads attributable to charitable activity is apportioned as shown below:

	Support Costs	Total	2020
	£	£	£
Administrative Costs	14,127	14,127	2,970
	<u>14,127</u>	<u>14,127</u>	<u>2,970</u>

Governance Costs	2021	2020
	£	£
Independent Examination	1,194	1,080
	<u>1,194</u>	<u>1,080</u>

The total governance cost attributable to charitable activities is then apportioned in the same ratio as the other support costs.

Note 6: Cash at bank and in hand

	31-Dec-21	31-Dec-20
	£	£
Current Accounts	117,622	121,780
Petty Cash	2,123	1,264
Total	<u>119,745</u>	<u>123,044</u>

Note 7: Creditors & Accruals

Analysis of creditors: falling due within one year

	31-Dec-21 £	31-Dec-20 £
Accruals	2,274	1,080
Total	2,274	1,080

	Balance at 1 January 2021 £	Income £	Expenditure £	Exceptional Items £	Balance at 31 December 2021 £
<i>Unrestricted Funds</i>	121,964	125,620	(130,113)	-	117,471
	121,964	125,620	(130,113)	-	117,471
Total Funds	121,964	125,620	(130,113)	-	117,471

2020 comparative

	Balance at 1 January 2020 £	Income £	Expenditure £	Exceptional Items £	Balance at 31 December 2020 £
<i>Unrestricted Funds</i>	11,813	137,840	(180,208)	152,518	121,964
	11,813	137,840	(180,208)	152,518	121,964
Total Funds	11,813	137,840	(180,208)	152,518	121,964

Note 9: Trustees remuneration and expenses

The trustees received no remuneration for the performance of their duties. Trustee expenses of £1326(2020: £2,207) were reimbursed to one Trustee for expenses incurred for the running of the charity.

Note 10: Related party transactions

There we no related party transactions in the financial year ending 31 December 2021 (31 December 2020: none)

LIVERPOOL CAT WELFARE AND SANCTUARY

England & Wales - Charity number 1071410

Accounts

Liverpool Cat Welfare and Sanctuary

Charity Registration Number: 1071410

**Trustees' Annual Report and Financial Statements
for the year ended 31 December 2020**

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Administrative Information

Trustees: June Watkins
Jean Ellis
Amanda Cooke

Charity Address: 1 High Street
Wavertree
Liverpool
L15 8HE

Bankers: Lloyds Bank
Church St
Liverpool
L1 3HD

Accountant and
Independent Examiner: Beyond Profit Ltd
G104 Bolton Arena
Arena Approach
Horwich
Bolton
BL6 6LB

Trustees Annual Report

Structure, governance and management

Liverpool Cat Welfare and Sanctuary is an unincorporated charity with the Charity Registration Number 1071410. The governing document of the charity is dated 8 September 1998.

Trustees are appointed by Committee. We meet 4 times yearly. During 2020 meetings were by telephone.

Objectives and Activities for the Public Benefit

The object of the charity is to relieve the distress and suffering of cats, kittens and feral cats in Liverpool and elsewhere who are in need of care and protection by reason of sickness neglect or maltreatment in particular by the provision of a rescue and re-homing service and a sanctuary for the temporary or permanent accommodation of such cats and to assist in the provision of a neutering service for cats and kittens whose owners are unable to pay for such services.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy for the period.

Review of Activities and Achievements

Covid curtailed many of our plans for 2020, but we still helped many cats and kittens. During this time sadly our volunteers were non-existent which left us with one person on her own at all times in the sanctuary.

Lots of our projects we had planned has to be postponed.

COVID-19

Covid has had an enormous impact on our charity. We lost a large amount of revenue due to closure of our two charity shops and volunteer shortages even when we were allowed to open as sadly many of our volunteers were too nervous to return.

Our sanctuary has also been severely impacted by Covid. We lost virtually all our volunteers overnight, but we still managed to help many animals.

Due to Covid we could not carry out our planned projects for 2020.

Future Plans

Our future plans that were postponed from 2020 are a clinic on our premises, an operating theatre, a waiting room and a consulting room for our vets.

When the clinic is up and running this will enable us to help members of the public as well as the cats in our care with neutering and vet procedures as this has always been one of our major goals.

Financial review

During the year we reviewed our VAT position taking external advice from a VAT Consultant. The result of this was a significant refund for previous years totalling £152,518 as well as VAT for the current year totalling £28,488, This means that at the end of the year our total charitable funds were £122,369.

As can be seen from our accounts, income received from our charity shops decreased by £9,975 to £18,118.

Our charitable activity expenditure increase due to improvement works at the cattery.

Reserves Policy

We do not currently have a reserves policy and the Trustees plan to revisit this. However our current charitable funds equate to 8 months of charitable expenditure which we deem to be sufficient.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

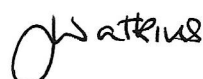
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on *14 February 2022* and signed on their behalf by:

June Watkins
Chair



Independent examiner's report to the trustees of Liverpool Cat Welfare and Sanctuary

I report to the trustees on my examination of the accounts of the Liverpool Cat Welfare and Sanctuary (the Charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Emma Willder, FCMA, CGMA
Fellow of the Chartered Institute of Management Accountants

G104 Bolton Arena
Arena Approach
Horwich
Bolton
BL6 6LB

Date: 16 Feb 2022

Statement of Financial Activities for the year ending 31 December 2020

	Notes	Unrestricted funds	Total funds 31 December 2020	Unrestricted funds	Total funds 31 December 2019
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	68,164	68,164	28,109	28,109
Other trading activities	2	18,118	18,118	68,093	68,093
Charitable activities	2,3	23,067	23,067	15,122	15,122
Investments	2	3	3	4	4
Other income		28,488	28,488	5,000	5,000
Total		137,840	137,840	116,328	116,328
Expenditure on:					
Raising funds					
Costs of generating voluntary income		216	216	991	991
Costs relating to shop sales		14,040	14,040	16,288	16,288
Charitable activities	4,5	165,951	165,951	97,152	97,152
Total		180,207	180,207	114,431	114,431
Net income/(expenditure)		(42,367)	(42,367)	1,897	1,897
Transfer between funds					
		-	-	0	0
Other recognised gains:					
VAT refund		152,518	152,518		
Net movement in funds		110,151	110,151	1,897	1,897
Reconciliation of funds:					
Total funds brought forward		12,218	12,218	10,321	10,321
Total funds carried forward		122,369	122,369	12,218	12,218

Balance Sheet as at 31 December 2020

	Notes	Unrestricted funds £	Total funds 31 December 2020 £	Unrestricted funds £	Total funds 31 December 2019 £
Current assets					
Cash at bank and in hand	6	123,449	123,449	12,218	12,218
Total current assets		123,449	123,449	12,218	12,218
Creditors: amounts falling due within one year					
	7	1,080	1,080	-	-
Net current assets/(liabilities)		122,369	122,369	12,218	12,218
Total net assets / (liabilities)					
		122,369	122,369	12,218	12,218
Funds of the Charity					
Unrestricted funds	8	122,369	122,369	12,218	12,218
Total funds		122,369	122,369	12,218	12,218

Signed on behalf of the Trustees of Liverpool Cat Welfare and Sanctuary on

14 February 2022

June Watkins
Chair



Notes to the accounts

Note 1: Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2016.

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

Liverpool Cat Welfare and Sanctuary meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting notes.

b) Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Income for government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received the account can be measured reliably and is not deferred.

Donations are recognised when the charity receives the funds.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are funds which the donor has specified are solely to be used for particular activities.

e) 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.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be recognised reliably.

All expenditure is shown inclusive of VAT.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

h) Operating Leases

The charity classifies the lease of photocopying and printing equipment as operating leases; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i) Tangible Fixed Assets

Individual assets costing £1000 or more are capitalised at cost and are depreciated evenly over their estimated useful economic lives, as follows:

Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

j) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probable result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision re normally recognised at their settle met amount after allowing for any trade discounts due.

l) Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

m) Key estimates and accounting judgements

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

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

Note 2: Analysis of income

	2020		2019	
	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	£	£	£	£
Donations and legacies:				
Donations and gifts	28,164	28,164	28,109	28,109
Legacies	40,000	40,000	-	-
Total	68,164	68,164	28,109	28,109
Charitable activities:				
Grants	23,067	23,067	15,122	15,122
Total	23,067	23,067	15,122	15,122
Other trading activities				
Shop sales	14,385	14,385	62,475	62,475
Rag and textile sales	3,733	3,733	5,618	5,618
Total	18,118	18,118	68,093	62,475
Investments				
Bank Interest	3	3	4	4
Total	3	3	4	4
Total Income	109,352	109,352	111,328	105,710

Note 3: Analysis of receipts of government grants

	31-Dec-20	31-Dec-19
	£	£
Council Grants (COVID)	22,668	-
Total	22,668	-

Note 4: Analysis of expenditure

	2021 £	2020 £
Accountancy Fees	500	150
Charitable Activities	29,200	25,095
Miscellaneous Service Costs	13,235	-
Other Professional Fees	49,606	-
Premises	32,840	32,727
Travel and accomodation	5,241	7,619
Vet fees	31,017	12,540
Volunteer Expenses	262	-
	161,901	78,132
Support costs (see note 5)	2,970	3,383
Governance costs (see note 5)	1,080	500
	165,951	82,015

Note 5: Allocation of Governance and Other Support Costs

The total support costs and overheads attributable to charitable activity is apportioned as shown below:

	Support Costs	Total	2020
	£	£	£
Administrative Costs	2,970	2,970	3,383
	<u>2,970</u>	<u>2,970</u>	<u>3,383</u>

Governance Costs 31 March 2021 31 March 2020

	£	£
Independent Examination	1,080	500
	<u>1,080</u>	<u>500</u>

The total governance cost attributable to charitable activities is then apportioned in the same ratio as the other support costs:

Note 6: Cash at bank and in hand

	31-Dec-20	31-Dec-19
	£	£
Current Accounts	122,185	13,730
Petty Cash	1,264	(1,512)
Total	<u>123,449</u>	<u>12,218</u>

Note 7: Creditors & Accruals

Analysis of creditors: falling due within one year

	31-Dec-20 £	31-Dec-19 £
Accruals	1,080	-
Total	1,080	-

Note 8: Charity funds

	Balance at 1 January 2020 £	Income £	Expenditure £	Exceptional Items £	Balance at 31 December 2020 £
<i>Unrestricted Funds</i>	12,218	137,840	(180,207)	152,518	122,369
	12,218	137,840	(180,207)	152,518	122,369
Total Funds	12,218	137,840	(180,207)	152,518	122,369

2019 comparative

	Balance at 1 January 2019 £	Income £	Expenditure £	Exceptional Items £	Balance at 31 December 2019 £
<i>Unrestricted Funds</i>	10,321	116,328	(114,431)	-	12,218
	10,321	116,328	(114,431)	-	12,218
Total Funds	10,321	116,328	(114,431)	-	12,218

Note 9: Trustees remuneration and expenses

The trustees received no remuneration for the performance of their duties. Trustee expenses of £2,207 were reimbursed to one Trustee for expenses incurred for the running of the charity.

Note 10: Related party transactions

There were no related party transactions in the financial year ending 31 December 2020 (31 December 2019: none)