

**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:

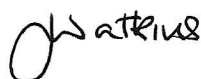
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures 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
		£	£		£
<b>Income and endowments from:</b>					
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
<b>Total</b>		<b>137,840</b>	<b>137,840</b>	<b>116,328</b>	<b>116,328</b>
<b>Expenditure on:</b>					
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
<b>Total</b>		<b>180,207</b>	<b>180,207</b>	<b>114,431</b>	<b>114,431</b>
<b>Net income/(expenditure)</b>		<b>(42,367)</b>	<b>(42,367)</b>	<b>1,897</b>	<b>1,897</b>
<b>Transfer between funds</b>		<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>
<b>Other recognised gains:</b>					
VAT refund		152,518	152,518		
<b>Net movement in funds</b>		<b>110,151</b>	<b>110,151</b>	<b>1,897</b>	<b>1,897</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		12,218	12,218	10,321	10,321
<b>Total funds carried forward</b>		<b>122,369</b>	<b>122,369</b>	<b>12,218</b>	<b>12,218</b>



# Balance Sheet as at 31 December 2020

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

*June Watkins*

## 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**

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

**Note 3: Analysis of receipts of government grants**

	<b>31-Dec-20</b>	<b>31-Dec-19</b>
	<b>£</b>	<b>£</b>
Council Grants (COVID)	22,668	-
<b>Total</b>	<b>22,668</b>	<b>-</b>

**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	-
	<b>161,901</b>	<b>78,132</b>
Support costs (see note 5)	2,970	3,383
Governance costs (see note 5)	1,080	500
	<b>165,951</b>	<b>82,015</b>



#### 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>
<b>Governance Costs</b>	<b>31 March 2021</b>	<b>31 March 2020</b>	
	£	£	
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)
<b>Total</b>	<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	-
<b>Total</b>	<b>1,080</b>	<b>-</b>

# **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
<b>Total Funds</b>	<b>12,218</b>	<b>137,840</b>	<b>(180,207)</b>	<b>152,518</b>	<b>122,369</b>

# **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
<b>Total Funds</b>	<b>10,321</b>	<b>116,328</b>	<b>(114,431)</b>	<b>-</b>	<b>12,218</b>

**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)