

Liverpool Cat Welfare and Sanctuary

Charity Registration Number: 1071410

Trustees' Annual Report and Financial Statements

for the year ended 31 December 2022

Contents

Administrative Information	2
Trustees Annual Report.....	3
Trustees' responsibilities in relation to the financial statements	4
Independent examiner's report to the trustees of Liverpool Cat Welfare and Sanctuary	5
Receipts and payment accounts for the year ended 31 December 2022	6
Statement of assets and liabilities as at 31 December 2022	7
Notes to the accounts	8

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).

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:

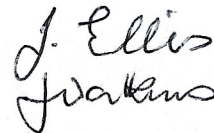
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures 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:



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 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

																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															</
--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	----

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
<hr/>					
Liabilities		-	-	2,274	2,274
Total funds		106,172	106,172	115,633	115,633

J. Ellis Watkins

and signed on their behalf.

The financial statements were approved by the Trustees on

28/12/23

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)

