

**Liverpool Cat Welfare and Sanctuary**

**Charity Registration Number: 1071410**

**Trustees' Annual Report and Financial Statements  
for the year ended 31 December 2023**

## Contents

Administrative Information.....	2
Trustees Annual Report.....	3
Structure, governance and management.....	3
Objectives and Activities for the Public Benefit.....	3
Review of Activities and Achievements.....	3
Future Plans .....	3
Financial review.....	3
Reserves Policy.....	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 2023 .....	6
Statement of assets and liabilities as at 31 December 2023 .....	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 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.



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

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 £
<b>Cash funds</b>					
Cash at bank and in hand	5	120,249	120,249	106,172	106,172
<b>Total current assets</b>		<b>120,249</b>	<b>120,249</b>	<b>106,172</b>	<b>106,172</b>
<b>Total funds</b>		<b>120,249</b>	<b>120,249</b>	<b>106,172</b>	<b>106,172</b>

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

**Note 3: Analysis of expenditure**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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
	<b>60,380</b>	<b>137,030</b>

**Note 4: Cash at bank and in hand**

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

**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
	<b>106,172</b>	<b>86,864</b>	<b>(72,787)</b>	<b>120,249</b>
<b>Total Funds</b>	<b>106,172</b>	<b>86,864</b>	<b>(72,787)</b>	<b>120,249</b>

**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
	<b>115,633</b>	<b>146,021</b>	<b>(155,482)</b>	<b>106,172</b>
<b>Total Funds</b>	<b>115,633</b>	<b>146,021</b>	<b>(155,482)</b>	<b>106,172</b>

**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).

